

AN ACT concerning State government.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

ARTICLE 1. SHORT TITLE; PURPOSE

Section 1-1. Short title. This Act may be cited as the FY2015 Budget Implementation Act.

Section 1-5. Purpose. It is the purpose of this Act to make changes in State programs that are necessary to implement the Governor's Fiscal Year 2015 budget recommendations.

ARTICLE 20. AMENDATORY PROVISIONS

Section 20-5. The I-FLY Act is amended by changing Section 25 as follows:

(20 ILCS 3958/25)

Sec. 25. I-FLY Program.

(a) The Department shall establish the I-FLY Program, in cooperation with the Commission. The Program shall consist of the following components:

(1) air carrier recruitment and retention grants as described in subsection (c); and

(2) planning grants under subsection (d).

The Department may make grants under this Act only to airports that are located completely outside of Cook County.

(b) During any one-year period, an airport may receive a grant for only one of the 2 components specified in subsection (a).

(c) Air carrier recruitment and retention program grants.

(1) An airport may receive an air carrier recruitment and retention program grant from the Department only if:

(A) it is capable of supporting takeoffs and landings by aircraft that have at least 19 passenger seats or have made improvements or commitments to the Department to provide this capability; and

(B) it has a commitment from an air carrier to start or continue air service to the community that the airport serves subject to financial support from the State and from the airport or unit of local government that the airport serves. The commitment must specify that the air carrier would not provide or continue to provide service to the community if financial assistance were not available.

(2) An application for an air carrier recruitment and retention program grant must contain commitments from the airport or the unit of local government in which the airport is located as to the amount of the total project cost, the contribution from the unit of local government or

airport, the method in which the contribution from the airport or unit of local government will be generated, and the requested State contribution.

(3) The air carrier recruitment and retention program grant shall be used to guarantee the financial viability of air carriers providing reasonable air service at the airport. A grant under this subsection (c) to a particular airport may be in only one of the following 3 forms:

(A) A grant may be used to guarantee that an air carrier shall receive an agreed amount of revenue per flight.

(B) A grant may be used to guarantee a reduced or subsidized consumer ticket price.

(C) A grant may be used to guarantee a profit goal established by the air carrier and airport.

(4) During the first year of a grant under this subsection (c), the grant shall pay 80% of the total cost of the guarantee and the airport or unit of local government in which the airport is located shall pay 20% of the total cost of the guarantee. During the second year of a grant under this subsection (c), the grant shall pay 80% of the total cost of the guarantee and the airport or the unit of local government in which the airport is located shall pay 20% of the total cost of the guarantee. During the third year of a grant under this subsection (c), the grant shall pay 80% of the total cost of the guarantee and

the airport or the unit of local government in which the airport is located shall pay 20% of the total cost of the guarantee.

(5) The total State funding for a grant under this subsection (c) to a particular airport may not exceed \$1,500,000 ~~\$1,000,000~~ in any year.

(6) An airport that has received a 3-year ~~2-year~~ grant under this subsection (c) may apply for another grant for an additional 3-year ~~2-year~~ period; however, the Department shall, in determining whether to make a grant for an additional 3-year ~~2-year~~ period, give priority to other airports that have not previously received a grant under this subsection (c). The Department shall also give priority in making grants under this subsection (c) to airports at which the Department determines that a 3-year ~~2-year~~ grant may result in the creation of stable and reliable commercial air service without an additional grant.

(d) Planning grants. An airport may apply for and receive a planning grant to conduct feasibility studies or business plans designed to study the recruitment, retention, or expansion of an air carrier at the airport. To be eligible for a grant under this subsection (d), the airport must have the potential for initial or expanded air service as the Department determines through its evaluation process. The grant shall pay 70% of the total cost of the feasibility studies or business plans and the

airport or the unit of local government in which the airport is located shall pay 30% of the total cost of the feasibility studies or business plans. An airport may receive only one planning grant.

(Source: P.A. 94-839, eff. 6-6-06; 95-744, eff. 7-18-08.)

Section 20-10. The State Finance Act is amended by changing Sections 6z-63, 6z-64, 6z-70, 8.3, 8g-1, and 13.2 and by adding Sections 5.855 and 6z-100 as follows:

(30 ILCS 105/5.855 new)

Sec. 5.855. The Capital Development Board Revolving Fund.
This Section is repealed July 1, 2016.

(30 ILCS 105/6z-63)

Sec. 6z-63. The Professional Services Fund.

(a) The Professional Services Fund is created as a revolving fund in the State treasury. The following moneys shall be deposited into the Fund:

(1) amounts authorized for transfer to the Fund from the General Revenue Fund and other State funds (except for funds classified by the Comptroller as federal trust funds or State trust funds) pursuant to State law or Executive Order;

(2) federal funds received by the Department of Central Management Services (the "Department") as a result of

expenditures from the Fund;

(3) interest earned on moneys in the Fund; and

(4) receipts or inter-fund transfers resulting from billings issued by the Department to State agencies for the cost of professional services rendered by the Department that are not compensated through the specific fund transfers authorized by this Section.

(b) Moneys in the Fund may be used by the Department for reimbursement or payment for:

(1) providing professional services to State agencies or other State entities;

(2) rendering other services to State agencies at the Governor's direction or to other State entities upon agreement between the Director of Central Management Services and the appropriate official or governing body of the other State entity; or

(3) providing for payment of administrative and other expenses incurred by the Department in providing professional services.

(c) State agencies or other State entities may direct the Comptroller to process inter-fund transfers or make payment through the voucher and warrant process to the Professional Services Fund in satisfaction of billings issued under subsection (a) of this Section.

(d) Reconciliation. For the fiscal year beginning on July 1, 2004 only, the Director of Central Management Services (the

"Director") shall order that each State agency's payments and transfers made to the Fund be reconciled with actual Fund costs for professional services provided by the Department on no less than an annual basis. The Director may require reports from State agencies as deemed necessary to perform this reconciliation.

(e) The following amounts are authorized for transfer into the Professional Services Fund for the fiscal year beginning July 1, 2004:

General Revenue Fund	\$5,440,431
Road Fund	\$814,468
Motor Fuel Tax Fund	\$263,500
Child Support Administrative Fund	\$234,013
Professions Indirect Cost Fund	\$276,800
Capital Development Board Revolving Fund	\$207,610
Bank & Trust Company Fund	\$200,214
State Lottery Fund	\$193,691
Insurance Producer Administration Fund	\$174,672
Insurance Financial Regulation Fund	\$168,327
Illinois Clean Water Fund	\$124,675
Clean Air Act (CAA) Permit Fund	\$91,803
Statistical Services Revolving Fund	\$90,959
Financial Institution Fund	\$109,428
Horse Racing Fund	\$71,127
Health Insurance Reserve Fund	\$66,577
Solid Waste Management Fund	\$61,081

Guardianship and Advocacy Fund	\$1,068
Agricultural Premium Fund	\$493
Wildlife and Fish Fund	\$247
Radiation Protection Fund	\$33,277
Nuclear Safety Emergency Preparedness Fund	\$25,652
Tourism Promotion Fund	\$6,814

All of these transfers shall be made on July 1, 2004, or as soon thereafter as practical. These transfers shall be made notwithstanding any other provision of State law to the contrary.

(e-5) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2005 and through June 30, 2006, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Director of Central Management Services, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Professional Services Fund from the designated funds not exceeding the following totals:

Food and Drug Safety Fund	\$3,249
Financial Institution Fund	\$12,942
General Professions Dedicated Fund	\$8,579
Illinois Department of Agriculture	
Laboratory Services Revolving Fund	\$1,963
Illinois Veterans' Rehabilitation Fund	\$11,275
State Boating Act Fund	\$27,000
State Parks Fund	\$22,007

Agricultural Premium Fund	\$59,483
Fire Prevention Fund	\$29,862
Mental Health Fund	\$78,213
Illinois State Pharmacy Disciplinary Fund	\$2,744
Radiation Protection Fund	\$16,034
Solid Waste Management Fund	\$37,669
Illinois Gaming Law Enforcement Fund	\$7,260
Subtitle D Management Fund	\$4,659
Illinois State Medical Disciplinary Fund	\$8,602
Department of Children and	
Family Services Training Fund	\$29,906
Facility Licensing Fund	\$1,083
Youth Alcoholism and Substance	
Abuse Prevention Fund	\$2,783
Plugging and Restoration Fund	\$1,105
State Crime Laboratory Fund	\$1,353
Motor Vehicle Theft Prevention Trust Fund	\$9,190
Weights and Measures Fund	\$4,932
Solid Waste Management Revolving	
Loan Fund	\$2,735
Illinois School Asbestos Abatement Fund	\$2,166
Violence Prevention Fund	\$5,176
Capital Development Board Revolving Fund	\$14,777
DCFS Children's Services Fund	\$1,256,594
State Police DUI Fund	\$1,434
Illinois Health Facilities Planning Fund	\$3,191

Emergency Public Health Fund	\$7,996
Fair and Exposition Fund	\$3,732
Nursing Dedicated and Professional Fund	\$5,792
Optometric Licensing and Disciplinary Board Fund ..	\$1,032
Underground Resources Conservation Enforcement Fund	\$1,221
State Rail Freight Loan Repayment Fund	\$6,434
Drunk and Drugged Driving Prevention Fund	\$5,473
Illinois Affordable Housing Trust Fund	\$118,222
Community Water Supply Laboratory Fund	\$10,021
Used Tire Management Fund	\$17,524
Natural Areas Acquisition Fund	\$15,501
Open Space Lands Acquisition and Development Fund	\$49,105
Working Capital Revolving Fund	\$126,344
State Garage Revolving Fund	\$92,513
Statistical Services Revolving Fund	\$181,949
Paper and Printing Revolving Fund	\$3,632
Air Transportation Revolving Fund	\$1,969
Communications Revolving Fund	\$304,278
Environmental Laboratory Certification Fund	\$1,357
Public Health Laboratory Services Revolving Fund ..	\$5,892
Provider Inquiry Trust Fund	\$1,742
Lead Poisoning Screening, Prevention, and Abatement Fund	\$8,200
Drug Treatment Fund	\$14,028
Feed Control Fund	\$2,472

Plumbing Licensure and Program Fund	\$3,521
Insurance Premium Tax Refund Fund	\$7,872
Tax Compliance and Administration Fund	\$5,416
Appraisal Administration Fund	\$2,924
Trauma Center Fund	\$40,139
Alternate Fuels Fund	\$1,467
Illinois State Fair Fund	\$13,844
State Asset Forfeiture Fund	\$8,210
Federal Asset Forfeiture Fund	\$6,471
Department of Corrections Reimbursement and Education Fund	\$78,965
Health Facility Plan Review Fund	\$3,444
LEADS Maintenance Fund	\$6,075
State Offender DNA Identification System Fund	\$1,712
Illinois Historic Sites Fund	\$4,511
Public Pension Regulation Fund	\$2,313
Workforce, Technology, and Economic Development Fund	\$5,357
Renewable Energy Resources Trust Fund	\$29,920
Energy Efficiency Trust Fund	\$8,368
Pesticide Control Fund	\$6,687
Conservation 2000 Fund	\$30,764
Wireless Carrier Reimbursement Fund	\$91,024
International Tourism Fund	\$13,057
Public Transportation Fund	\$701,837

Horse Racing Fund	\$18,589
Death Certificate Surcharge Fund	\$1,901
State Police Wireless Service	
Emergency Fund	\$1,012
Downstate Public Transportation Fund	\$112,085
Motor Carrier Safety Inspection Fund	\$6,543
State Police Whistleblower Reward	
and Protection Fund	\$1,894
Illinois Standardbred Breeders Fund	\$4,412
Illinois Thoroughbred Breeders Fund	\$6,635
Illinois Clean Water Fund	\$17,579
Independent Academic Medical Center Fund	\$5,611
Child Support Administrative Fund	\$432,527
Corporate Headquarters Relocation	
Assistance Fund	\$4,047
Local Initiative Fund	\$58,762
Tourism Promotion Fund	\$88,072
Digital Divide Elimination Fund	\$11,593
Presidential Library and Museum Operating Fund	\$4,624
Metro-East Public Transportation Fund	\$47,787
Medical Special Purposes Trust Fund	\$11,779
Dram Shop Fund	\$11,317
Illinois State Dental Disciplinary Fund	\$1,986
Hazardous Waste Research Fund	\$1,333
Real Estate License Administration Fund	\$10,886
Traffic and Criminal Conviction	

Surcharge Fund	\$44,798
Criminal Justice Information	
Systems Trust Fund	\$5,693
Design Professionals Administration	
and Investigation Fund	\$2,036
State Surplus Property Revolving Fund	\$6,829
Illinois Forestry Development Fund	\$7,012
State Police Services Fund	\$47,072
Youth Drug Abuse Prevention Fund	\$1,299
Metabolic Screening and Treatment Fund	\$15,947
Insurance Producer Administration Fund	\$30,870
Coal Technology Development Assistance Fund	\$43,692
Rail Freight Loan Repayment Fund	\$1,016
Low-Level Radioactive Waste	
Facility Development and Operation Fund	\$1,989
Environmental Protection Permit and Inspection Fund	\$32,125
Park and Conservation Fund	\$41,038
Local Tourism Fund	\$34,492
Illinois Capital Revolving Loan Fund	\$10,624
Illinois Equity Fund	\$1,929
Large Business Attraction Fund	\$5,554
Illinois Beach Marina Fund	\$5,053
International and Promotional Fund	\$1,466
Public Infrastructure Construction	
Loan Revolving Fund	\$3,111
Insurance Financial Regulation Fund	\$42,575

Total \$4,975,487

(e-7) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2006 and through June 30, 2007, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Director of Central Management Services, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Professional Services Fund from the designated funds not exceeding the following totals:

Food and Drug Safety Fund	\$3,300
Financial Institution Fund	\$13,000
General Professions Dedicated Fund	\$8,600
Illinois Department of Agriculture	
Laboratory Services Revolving Fund	\$2,000
Illinois Veterans' Rehabilitation Fund	\$11,300
State Boating Act Fund	\$27,200
State Parks Fund	\$22,100
Agricultural Premium Fund	\$59,800
Fire Prevention Fund	\$30,000
Mental Health Fund	\$78,700
Illinois State Pharmacy Disciplinary Fund	\$2,800
Radiation Protection Fund	\$16,100
Solid Waste Management Fund	\$37,900
Illinois Gaming Law Enforcement Fund	\$7,300
Subtitle D Management Fund	\$4,700
Illinois State Medical Disciplinary Fund	\$8,700

Facility Licensing Fund	\$1,100
Youth Alcoholism and	
Substance Abuse Prevention Fund	\$2,800
Plugging and Restoration Fund	\$1,100
State Crime Laboratory Fund	\$1,400
Motor Vehicle Theft Prevention Trust Fund	\$9,200
Weights and Measures Fund	\$5,000
Illinois School Asbestos Abatement Fund	\$2,200
Violence Prevention Fund	\$5,200
Capital Development Board Revolving Fund	\$14,900
DCFS Children's Services Fund	\$1,294,000
State Police DUI Fund	\$1,400
Illinois Health Facilities Planning Fund	\$3,200
Emergency Public Health Fund	\$8,000
Fair and Exposition Fund	\$3,800
Nursing Dedicated and Professional Fund	\$5,800
Optometric Licensing and Disciplinary Board Fund ..	\$1,000
Underground Resources Conservation	
Enforcement Fund	\$1,200
State Rail Freight Loan Repayment Fund	\$6,500
Drunk and Drugged Driving Prevention Fund	\$5,500
Illinois Affordable Housing Trust Fund	\$118,900
Community Water Supply Laboratory Fund	\$10,100
Used Tire Management Fund	\$17,600
Natural Areas Acquisition Fund	\$15,600
Open Space Lands Acquisition	

and Development Fund	\$49,400
Working Capital Revolving Fund	\$127,100
State Garage Revolving Fund	\$93,100
Statistical Services Revolving Fund	\$183,000
Paper and Printing Revolving Fund	\$3,700
Air Transportation Revolving Fund	\$2,000
Communications Revolving Fund	\$306,100
Environmental Laboratory Certification Fund	\$1,400
Public Health Laboratory Services	
Revolving Fund	\$5,900
Provider Inquiry Trust Fund	\$1,800
Lead Poisoning Screening, Prevention,	
and Abatement Fund	\$8,200
Drug Treatment Fund	\$14,100
Feed Control Fund	\$2,500
Plumbing Licensure and Program Fund	\$3,500
Insurance Premium Tax Refund Fund	\$7,900
Tax Compliance and Administration Fund	\$5,400
Appraisal Administration Fund	\$2,900
Trauma Center Fund	\$40,400
Alternate Fuels Fund	\$1,500
Illinois State Fair Fund	\$13,900
State Asset Forfeiture Fund	\$8,300
Department of Corrections	
Reimbursement and Education Fund	\$79,400
Health Facility Plan Review Fund	\$3,500

LEADS Maintenance Fund	\$6,100
State Offender DNA Identification System Fund	\$1,700
Illinois Historic Sites Fund	\$4,500
Public Pension Regulation Fund	\$2,300
Workforce, Technology, and Economic Development Fund	\$5,400
Renewable Energy Resources Trust Fund	\$30,100
Energy Efficiency Trust Fund	\$8,400
Pesticide Control Fund	\$6,700
Conservation 2000 Fund	\$30,900
Wireless Carrier Reimbursement Fund	\$91,600
International Tourism Fund	\$13,100
Public Transportation Fund	\$705,900
Horse Racing Fund	\$18,700
Death Certificate Surcharge Fund	\$1,900
State Police Wireless Service Emergency Fund	\$1,000
Downstate Public Transportation Fund	\$112,700
Motor Carrier Safety Inspection Fund	\$6,600
State Police Whistleblower Reward and Protection Fund	\$1,900
Illinois Standardbred Breeders Fund	\$4,400
Illinois Thoroughbred Breeders Fund	\$6,700
Illinois Clean Water Fund	\$17,700
Child Support Administrative Fund	\$435,100
Tourism Promotion Fund	\$88,600
Digital Divide Elimination Fund	\$11,700

Presidential Library and Museum Operating Fund	....	\$4,700
Metro-East Public Transportation Fund	.....	\$48,100
Medical Special Purposes Trust Fund	.....	\$11,800
Dram Shop Fund	.....	\$11,400
Illinois State Dental Disciplinary Fund	.....	\$2,000
Hazardous Waste Research Fund	.....	\$1,300
Real Estate License Administration Fund	.....	\$10,900
Traffic and Criminal Conviction Surcharge Fund	..	\$45,100
Criminal Justice Information Systems Trust Fund	....	\$5,700
Design Professionals Administration		
and Investigation Fund	.....	\$2,000
State Surplus Property Revolving Fund	.....	\$6,900
State Police Services Fund	.....	\$47,300
Youth Drug Abuse Prevention Fund	.....	\$1,300
Metabolic Screening and Treatment Fund	.....	\$16,000
Insurance Producer Administration Fund	.....	\$31,100
Coal Technology Development Assistance Fund	.....	\$43,900
Low-Level Radioactive Waste Facility		
Development and Operation Fund	.....	\$2,000
Environmental Protection Permit		
and Inspection Fund	.....	\$32,300
Park and Conservation Fund	.....	\$41,300
Local Tourism Fund	.....	\$34,700
Illinois Capital Revolving Loan Fund	.....	\$10,700
Illinois Equity Fund	.....	\$1,900
Large Business Attraction Fund	.....	\$5,600

Illinois Beach Marina Fund	\$5,100
International and Promotional Fund	\$1,500
Public Infrastructure Construction	
Loan Revolving Fund	\$3,100
Insurance Financial Regulation Fund	\$42,800
Total	\$4,918,200

(e-10) Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, on the first day of each calendar quarter of the fiscal year beginning July 1, 2005, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer from each designated fund into the Professional Services Fund amounts equal to one-fourth of each of the following totals:

General Revenue Fund	\$4,440,000
Road Fund	\$5,324,411
Total	\$9,764,411

(e-15) Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, the State Comptroller shall direct and the State Treasurer shall transfer from the funds specified into the Professional Services Fund according to the schedule specified herein as follows:

General Revenue Fund	\$4,466,000
Road Fund	\$5,355,500
Total	\$9,821,500

One-fourth of the specified amount shall be transferred on each of July 1 and October 1, 2006, or as soon as may be practical thereafter, and one-half of the specified amount shall be transferred on January 1, 2007, or as soon as may be practical thereafter.

(e-20) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2010 and through June 30, 2011, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Director of Central Management Services, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Professional Services Fund from the designated funds not exceeding the following totals:

Grade Crossing Protection Fund	\$55,300
Financial Institution Fund	\$10,000
General Professions Dedicated Fund	\$11,600
Illinois Veterans' Rehabilitation Fund	\$10,800
State Boating Act Fund	\$23,500
State Parks Fund	\$21,200
Agricultural Premium Fund	\$55,400
Fire Prevention Fund	\$46,100
Mental Health Fund	\$45,200
Illinois State Pharmacy Disciplinary Fund	\$300
Radiation Protection Fund	\$12,900
Solid Waste Management Fund	\$48,100
Illinois Gaming Law Enforcement Fund	\$2,900

Subtitle D Management Fund	\$6,300
Illinois State Medical Disciplinary Fund	\$9,200
Weights and Measures Fund	\$6,700
Violence Prevention Fund	\$4,000
Capital Development Board Revolving Fund	\$7,900
DCFS Children's Services Fund	\$804,800
Illinois Health Facilities Planning Fund	\$4,000
Emergency Public Health Fund	\$7,600
Nursing Dedicated and Professional Fund	\$5,600
State Rail Freight Loan Repayment Fund	\$1,700
Drunk and Drugged Driving Prevention Fund	\$4,600
Community Water Supply Laboratory Fund	\$3,100
Used Tire Management Fund	\$15,200
Natural Areas Acquisition Fund	\$33,400
Open Space Lands Acquisition and Development Fund	\$62,100
Working Capital Revolving Fund	\$91,700
State Garage Revolving Fund	\$89,600
Statistical Services Revolving Fund	\$277,700
Communications Revolving Fund	\$248,100
Facilities Management Revolving Fund	\$472,600
Public Health Laboratory Services Revolving Fund	\$5,900
Lead Poisoning Screening, Prevention, and Abatement Fund	\$7,900
Drug Treatment Fund	\$8,700

Tax Compliance and Administration Fund	\$8,300
Trauma Center Fund	\$34,800
Illinois State Fair Fund	\$12,700
Department of Corrections	
Reimbursement and Education Fund	\$77,600
Illinois Historic Sites Fund	\$4,200
Pesticide Control Fund	\$7,000
Partners for Conservation Fund	\$25,000
International Tourism Fund	\$14,100
Horse Racing Fund	\$14,800
Motor Carrier Safety Inspection Fund	\$4,500
Illinois Standardbred Breeders Fund	\$3,400
Illinois Thoroughbred Breeders Fund	\$5,200
Illinois Clean Water Fund	\$19,400
Child Support Administrative Fund	\$398,000
Tourism Promotion Fund	\$75,300
Digital Divide Elimination Fund	\$11,800
Presidential Library and Museum Operating Fund ..	\$25,900
Medical Special Purposes Trust Fund	\$10,800
Dram Shop Fund	\$12,700
Cycle Rider Safety Training Fund	\$7,100
State Police Services Fund	\$43,600
Metabolic Screening and Treatment Fund	\$23,900
Insurance Producer Administration Fund	\$16,800
Coal Technology Development Assistance Fund	\$43,700
Environmental Protection Permit	

and Inspection Fund	\$21,600
Park and Conservation Fund	\$38,100
Local Tourism Fund	\$31,800
Illinois Capital Revolving Loan Fund	\$5,800
Large Business Attraction Fund	\$300
Adeline Jay Geo-Karis Illinois	
Beach Marina Fund	\$5,000
Insurance Financial Regulation Fund	\$23,000
Total	\$3,547,900

(e-25) Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, the State Comptroller shall direct and the State Treasurer shall transfer from the funds specified into the Professional Services Fund according to the schedule specified as follows:

General Revenue Fund	\$4,600,000
Road Fund	\$4,852,500
Total	\$9,452,500

One fourth of the specified amount shall be transferred on each of July 1 and October 1, 2010, or as soon as may be practical thereafter, and one half of the specified amount shall be transferred on January 1, 2011, or as soon as may be practical thereafter.

(e-30) Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, the State Comptroller shall direct and the

State Treasurer shall transfer from the funds specified into the Professional Services Fund according to the schedule specified as follows:

General Revenue Fund \$4,600,000

One-fourth of the specified amount shall be transferred on each of July 1 and October 1, 2011, or as soon as may be practical thereafter, and one-half of the specified amount shall be transferred on January 1, 2012, or as soon as may be practical thereafter.

(e-35) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2013 and through June 30, 2014, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Director of Central Management Services, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Professional Services Fund from the designated funds not exceeding the following totals:

Financial Institution Fund \$2,500

General Professions Dedicated Fund \$2,000

Illinois Veterans' Rehabilitation Fund \$2,300

State Boating Act Fund \$5,500

State Parks Fund \$4,800

Agricultural Premium Fund \$9,900

Fire Prevention Fund \$10,300

Mental Health Fund \$14,000

Illinois State Pharmacy Disciplinary Fund \$600

Radiation Protection Fund	\$3,400
Solid Waste Management Fund	\$7,600
Illinois Gaming Law Enforcement Fund	\$800
Subtitle D Management Fund	\$700
Illinois State Medical Disciplinary Fund	\$2,000
Weights and Measures Fund	\$20,300
ICJIA Violence Prevention Fund	\$900
Capital Development Board Revolving Fund	\$3,100
DCFS Children's Services Fund	\$175,500
Illinois Health Facilities Planning Fund	\$800
Emergency Public Health Fund	\$1,400
Nursing Dedicated and Professional Fund	\$1,200
State Rail Freight Loan Repayment Fund	\$2,300
Drunk and Drugged Driving Prevention Fund	\$800
Community Water Supply Laboratory Fund	\$500
Used Tire Management Fund	\$2,700
Natural Areas Acquisition Fund	\$3,000
Open Space Lands Acquisition and Development Fund ..	\$7,300
Working Capital Revolving Fund	\$22,900
State Garage Revolving Fund	\$22,100
Statistical Services Revolving Fund	\$67,100
Communications Revolving Fund	\$56,900
Facilities Management Revolving Fund	\$84,400
Public Health Laboratory Services Revolving Fund	\$300
Lead Poisoning Screening, Prevention, and Abatement Fund	\$1,300

Tax Compliance and Administration Fund	\$1,700
Illinois State Fair Fund	\$2,300
Department of Corrections Reimbursement and Education Fund	\$14,700
Illinois Historic Sites Fund	\$900
Pesticide Control Fund	\$2,000
Partners for Conservation Fund	\$3,300
International Tourism Fund	\$1,200
Horse Racing Fund	\$3,100
Motor Carrier Safety Inspection Fund	\$1,000
Illinois Thoroughbred Breeders Fund	\$1,000
Illinois Clean Water Fund	\$7,400
Child Support Administrative Fund	\$82,100
Tourism Promotion Fund	\$15,200
Presidential Library and Museum Operating Fund	\$4,600
Dram Shop Fund	\$3,200
Cycle Rider Safety Training Fund	\$2,100
State Police Services Fund	\$8,500
Metabolic Screening and Treatment Fund	\$6,000
Insurance Producer Administration Fund	\$6,700
Coal Technology Development Assistance Fund	\$6,900
Environmental Protection Permit and Inspection Fund	\$3,800
Park and Conservation Fund	\$7,500
Local Tourism Fund	\$5,100

Illinois Capital Revolving Loan Fund	\$400
Adeline Jay Geo-Karis Illinois	
Beach Marina Fund	\$500
Insurance Financial Regulation Fund	\$8,200
Total	\$740,600

(e-40) Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, the State Comptroller shall direct and the State Treasurer shall transfer from the funds specified into the Professional Services Fund according to the schedule specified as follows:

General Revenue Fund	\$6,000,000
Road Fund	\$1,161,700
Total	\$7,161,700

(e-45) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2014 and through June 30, 2015, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Director of Central Management Services, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Professional Services Fund from the designated funds not exceeding the following totals:

<u>Financial Institution Fund</u>	<u>\$2,500</u>
<u>General Professions Dedicated Fund</u>	<u>\$2,000</u>
<u>Illinois Veterans' Rehabilitation Fund</u>	<u>\$2,300</u>
<u>State Boating Act Fund</u>	<u>\$5,500</u>

<u>State Parks Fund</u>	<u>\$4,800</u>
<u>Agricultural Premium Fund</u>	<u>\$9,900</u>
<u>Fire Prevention Fund</u>	<u>\$10,300</u>
<u>Mental Health Fund</u>	<u>\$14,000</u>
<u>Illinois State Pharmacy Disciplinary Fund</u>	<u>\$600</u>
<u>Radiation Protection Fund</u>	<u>\$3,400</u>
<u>Solid Waste Management Fund</u>	<u>\$7,600</u>
<u>Illinois Gaming Law Enforcement Fund</u>	<u>\$800</u>
<u>Subtitle D Management Fund</u>	<u>\$700</u>
<u>Illinois State Medical Disciplinary Fund</u>	<u>\$2,000</u>
<u>Weights and Measures Fund</u>	<u>\$20,300</u>
<u>ICJIA Violence Prevention Fund</u>	<u>\$900</u>
<u>Capital Development Board Revolving Fund</u>	<u>\$3,100</u>
<u>DCFS Children's Services Fund</u>	<u>\$175,500</u>
<u>Illinois Health Facilities Planning Fund</u>	<u>\$800</u>
<u>Emergency Public Health Fund</u>	<u>\$1,400</u>
<u>Nursing Dedicated and Professional Fund</u>	<u>\$1,200</u>
<u>State Rail Freight Loan Repayment Fund</u>	<u>\$2,300</u>
<u>Drunk and Drugged Driving Prevention Fund</u>	<u>\$800</u>
<u>Community Water Supply Laboratory Fund</u>	<u>\$500</u>
<u>Used Tire Management Fund</u>	<u>\$2,700</u>
<u>Natural Areas Acquisition Fund</u>	<u>\$3,000</u>
<u>Open Space Lands Acquisition</u>	
<u>and Development Fund</u>	<u>\$7,300</u>
<u>Working Capital Revolving Fund</u>	<u>\$22,900</u>
<u>State Garage Revolving Fund</u>	<u>\$22,100</u>

<u>Statistical Services Revolving Fund</u>	<u>\$67,100</u>
<u>Communications Revolving Fund</u>	<u>\$56,900</u>
<u>Facilities Management Revolving Fund</u>	<u>\$84,400</u>
<u>Public Health Laboratory Services</u>	
<u>Revolving Fund</u>	<u>\$300</u>
<u>Lead Poisoning Screening, Prevention,</u>	
<u>and Abatement Fund</u>	<u>\$1,300</u>
<u>Tax Compliance and Administration Fund</u>	<u>\$1,700</u>
<u>Illinois State Fair Fund</u>	<u>\$2,300</u>
<u>Department of Corrections</u>	
<u>Reimbursement and Education Fund</u>	<u>\$14,700</u>
<u>Illinois Historic Sites Fund</u>	<u>\$900</u>
<u>Pesticide Control Fund</u>	<u>\$2,000</u>
<u>Partners for Conservation Fund</u>	<u>\$3,300</u>
<u>International Tourism Fund</u>	<u>\$1,200</u>
<u>Horse Racing Fund</u>	<u>\$3,100</u>
<u>Motor Carrier Safety Inspection Fund</u>	<u>\$1,000</u>
<u>Illinois Thoroughbred Breeders Fund</u>	<u>\$1,000</u>
<u>Illinois Clean Water Fund</u>	<u>\$7,400</u>
<u>Child Support Administrative Fund</u>	<u>\$82,100</u>
<u>Tourism Promotion Fund</u>	<u>\$15,200</u>
<u>Presidential Library and Museum Operating Fund</u>	<u>\$4,600</u>
<u>Dram Shop Fund</u>	<u>\$3,200</u>
<u>Cycle Rider Safety Training Fund</u>	<u>\$2,100</u>
<u>State Police Services Fund</u>	<u>\$8,500</u>
<u>Metabolic Screening and Treatment Fund</u>	<u>\$6,000</u>

<u>Insurance Producer Administration Fund</u>	<u>.....</u>	<u>\$6,700</u>
<u>Coal Technology Development Assistance Fund</u>	<u>.....</u>	<u>\$6,900</u>
<u>Environmental Protection Permit</u>		
<u>and Inspection Fund</u>	<u>.....</u>	<u>\$3,800</u>
<u>Park and Conservation Fund</u>	<u>.....</u>	<u>\$7,500</u>
<u>Local Tourism Fund</u>	<u>.....</u>	<u>\$5,100</u>
<u>Illinois Capital Revolving Loan Fund</u>	<u>.....</u>	<u>\$400</u>
<u>Adeline Jay Geo-Karis Illinois</u>		
<u>Beach Marina Fund</u>	<u>.....</u>	<u>\$500</u>
<u>Insurance Financial Regulation Fund</u>	<u>.....</u>	<u>\$8,200</u>
<u>Total</u>		<u>\$740,600</u>

(e-50) Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, the State Comptroller shall direct and the State Treasurer shall transfer from the fund specified into the Professional Services Fund according to the schedule specified as follows:

Road Fund..... \$1,161,700

One-fourth of the specified amount shall be transferred on each of July 1 and October 1, 2014, or as soon as may be practical thereafter, and one-half of the specified amount shall be transferred on January 1, 2015, or as soon as may be practical thereafter.

(f) The term "professional services" means services rendered on behalf of State agencies and other State entities pursuant to Section 405-293 of the Department of Central

Management Services Law of the Civil Administrative Code of Illinois.

(Source: P.A. 97-641, eff. 12-19-11; 98-24, eff. 6-19-13.)

(30 ILCS 105/6z-64)

Sec. 6z-64. The Workers' Compensation Revolving Fund.

(a) The Workers' Compensation Revolving Fund is created as a revolving fund, not subject to fiscal year limitations, in the State treasury. The following moneys shall be deposited into the Fund:

(1) amounts authorized for transfer to the Fund from the General Revenue Fund and other State funds (except for funds classified by the Comptroller as federal trust funds or State trust funds) pursuant to State law or Executive Order;

(2) federal funds received by the Department of Central Management Services (the "Department") as a result of expenditures from the Fund;

(3) interest earned on moneys in the Fund;

(4) receipts or inter-fund transfers resulting from billings issued to State agencies and universities for the cost of workers' compensation services that are not compensated through the specific fund transfers authorized by this Section, if any;

(5) amounts received from a State agency or university for workers' compensation payments for temporary total

disability, as provided in Section 405-105 of the Department of Central Management Services Law of the Civil Administrative Code of Illinois; and

(6) amounts recovered through subrogation in workers' compensation and workers' occupational disease cases.

(b) Moneys in the Fund may be used by the Department for reimbursement or payment for:

(1) providing workers' compensation services to State agencies and State universities; or

(2) providing for payment of administrative and other expenses (and, beginning January 1, 2013, fees and charges made pursuant to a contract with a private vendor) incurred in providing workers' compensation services. The Department, or any successor agency designated to enter into contracts with one or more private vendors for the administration of the workers' compensation program for State employees pursuant to subsection 10b of Section 405-105 of the Department of Central Management Services Law of the Civil Administrative Code of Illinois, is authorized to establish one or more special funds, as separate accounts provided by any bank or banks as defined by the Illinois Banking Act, any savings and loan association or associations as defined by the Illinois Savings and Loan Act of 1985, or any credit union as defined by the Illinois Credit Union Act, to be held by the Director outside of the State treasury, for the purpose of

receiving the transfer of moneys from the Workers' Compensation Revolving Fund. The Department may promulgate rules further defining the methodology for the transfers. Any interest earned by moneys in the funds or accounts shall be deposited into the Workers' Compensation Revolving Fund. The transferred moneys, and interest accrued thereon, shall be used exclusively for transfers to contracted private vendors or their financial institutions for payments to workers' compensation claimants and providers for workers' compensation services, claims, and benefits pursuant to this Section and subsection 9 of Section 405-105 of the Department of Central Management Services Law of the Civil Administrative Code of Illinois. The transferred moneys, and interest accrued thereon, shall not be used for any other purpose including, but not limited to, reimbursement or payment of administrative fees due the contracted vendor pursuant to its contract or contracts with the Department.

(c) State agencies may direct the Comptroller to process inter-fund transfers or make payment through the voucher and warrant process to the Workers' Compensation Revolving Fund in satisfaction of billings issued under subsection (a) of this Section.

(d) Reconciliation. For the fiscal year beginning on July 1, 2004 only, the Director of Central Management Services (the "Director") shall order that each State agency's payments and

transfers made to the Fund be reconciled with actual Fund costs for workers' compensation services provided by the Department and attributable to the State agency and relevant fund on no less than an annual basis. The Director may require reports from State agencies as deemed necessary to perform this reconciliation.

(d-5) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2005 and until June 30, 2006, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Director of Central Management Services, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Workers' Compensation Revolving Fund from the designated funds not exceeding the following totals:

Mental Health Fund	\$17,694,000
Statistical Services Revolving Fund	\$1,252,600
Department of Corrections Reimbursement and Education Fund	\$1,198,600
Communications Revolving Fund	\$535,400
Child Support Administrative Fund	\$441,900
Health Insurance Reserve Fund	\$238,900
Fire Prevention Fund	\$234,100
Park and Conservation Fund	\$142,000
Motor Fuel Tax Fund	\$132,800
Illinois Workers' Compensation Commission Operations Fund	\$123,900

State Boating Act Fund	\$112,300
Public Utility Fund	\$106,500
State Lottery Fund	\$101,300
Traffic and Criminal Conviction Surcharge Fund	\$88,500
State Surplus Property Revolving Fund	\$82,700
Natural Areas Acquisition Fund	\$65,600
Securities Audit and Enforcement Fund	\$65,200
Agricultural Premium Fund	\$63,400
Capital Development Fund	\$57,500
State Gaming Fund	\$54,300
Underground Storage Tank Fund	\$53,700
Illinois State Medical Disciplinary Fund	\$53,000
Personal Property Tax Replacement Fund	\$53,000
General Professions Dedicated Fund	\$51,900
Total	\$23,003,100

(d-10) Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, on the first day of each calendar quarter of the fiscal year beginning July 1, 2005, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer from each designated fund into the Workers' Compensation Revolving Fund amounts equal to one-fourth of each of the following totals:

General Revenue Fund	\$34,000,000
Road Fund	\$25,987,000

Total \$59,987,000

(d-12) Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, on the effective date of this amendatory Act of the 94th General Assembly, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer from each designated fund into the Workers' Compensation Revolving Fund the following amounts:

General Revenue Fund	\$10,000,000
Road Fund.....	\$5,000,000
Total	\$15,000,000

(d-15) Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, on July 1, 2006, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer from each designated fund into the Workers' Compensation Revolving Fund the following amounts:

General Revenue Fund	\$44,028,200
Road Fund.....	\$28,084,000
Total	\$72,112,200

(d-20) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2006 and until June 30, 2007, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Director

of Central Management Services, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Workers' Compensation Revolving Fund from the designated funds not exceeding the following totals:

Mental Health Fund	\$19,121,800
Statistical Services Revolving Fund	\$1,353,700
Department of Corrections Reimbursement and Education Fund	\$1,295,300
Communications Revolving Fund	\$578,600
Child Support Administrative Fund	\$477,600
Health Insurance Reserve Fund	\$258,200
Fire Prevention Fund	\$253,000
Park and Conservation Fund	\$153,500
Motor Fuel Tax Fund	\$143,500
Illinois Workers' Compensation Commission Operations Fund	\$133,900
State Boating Act Fund	\$121,400
Public Utility Fund	\$115,100
State Lottery Fund	\$109,500
Traffic and Criminal Conviction Surcharge Fund ..	\$95,700
State Surplus Property Revolving Fund	\$89,400
Natural Areas Acquisition Fund	\$70,800
Securities Audit and Enforcement Fund	\$70,400
Agricultural Premium Fund	\$68,500
State Gaming Fund	\$58,600
Underground Storage Tank Fund	\$58,000

Illinois State Medical Disciplinary Fund	\$57,200
Personal Property Tax Replacement Fund	\$57,200
General Professions Dedicated Fund	\$56,100
Total	\$24,797,000

(d-25) Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer from each designated fund into the Workers' Compensation Revolving Fund the following amounts:

General Revenue Fund	\$55,000,000
Road Fund	\$34,803,000
Total	\$89,803,000

(d-30) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2009 and until June 30, 2010, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Director of Central Management Services, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Workers' Compensation Revolving Fund from the designated funds not exceeding the following totals:

Food and Drug Safety Fund	\$13,900
Teacher Certificate Fee Revolving Fund	\$6,500
Transportation Regulatory Fund	\$14,500
Financial Institution Fund	\$25,200

General Professions Dedicated Fund	\$25,300
Illinois Veterans' Rehabilitation Fund	\$64,600
State Boating Act Fund	\$177,100
State Parks Fund	\$104,300
Lobbyist Registration Administration Fund	\$14,400
Agricultural Premium Fund	\$79,100
Fire Prevention Fund	\$360,200
Mental Health Fund	\$9,725,200
Illinois State Pharmacy Disciplinary Fund	\$5,600
Public Utility Fund	\$40,900
Radiation Protection Fund	\$14,200
Firearm Owner's Notification Fund	\$1,300
Solid Waste Management Fund	\$74,100
Illinois Gaming Law Enforcement Fund	\$17,800
Subtitle D Management Fund	\$14,100
Illinois State Medical Disciplinary Fund	\$26,500
Facility Licensing Fund	\$11,700
Plugging and Restoration Fund	\$9,100
Explosives Regulatory Fund	\$2,300
Aggregate Operations Regulatory Fund	\$5,000
Coal Mining Regulatory Fund	\$1,900
Registered Certified Public Accountants'	
Administration and Disciplinary Fund	\$1,500
Weights and Measures Fund	\$56,100
Division of Corporations Registered	
Limited Liability Partnership Fund	\$3,900

Illinois School Asbestos Abatement Fund	\$14,000
Secretary of State Special License Plate Fund	\$30,700
Capital Development Board Revolving Fund	\$27,000
DCFS Children's Services Fund	\$69,300
Asbestos Abatement Fund	\$17,200
Illinois Health Facilities Planning Fund	\$26,800
Emergency Public Health Fund	\$5,600
Nursing Dedicated and Professional Fund	\$10,000
Optometric Licensing and Disciplinary Board Fund	\$1,600
Underground Resources Conservation Enforcement Fund	\$11,500
Drunk and Drugged Driving Prevention Fund	\$18,200
Long Term Care Monitor/Receiver Fund	\$35,400
Community Water Supply Laboratory Fund	\$5,600
Securities Investors Education Fund	\$2,000
Used Tire Management Fund	\$32,400
Natural Areas Acquisition Fund	\$101,200
Open Space Lands Acquisition and Development Fund	\$28,400
Working Capital Revolving Fund	\$489,100
State Garage Revolving Fund	\$791,900
Statistical Services Revolving Fund	\$3,984,700
Communications Revolving Fund	\$1,432,800
Facilities Management Revolving Fund	\$1,911,600
Professional Services Fund	\$483,600

Motor Vehicle Review Board Fund	\$15,000
Environmental Laboratory Certification Fund	\$3,000
Public Health Laboratory Services	
Revolving Fund	\$2,500
Lead Poisoning Screening, Prevention,	
and Abatement Fund	\$28,200
Securities Audit and Enforcement Fund	\$258,400
Department of Business Services	
Special Operations Fund	\$111,900
Feed Control Fund	\$20,800
Tanning Facility Permit Fund	\$5,400
Plumbing Licensure and Program Fund	\$24,400
Tax Compliance and Administration Fund	\$27,200
Appraisal Administration Fund	\$2,400
Small Business Environmental Assistance Fund	\$2,200
Illinois State Fair Fund	\$31,400
Secretary of State Special Services Fund	\$317,600
Department of Corrections Reimbursement	
and Education Fund	\$324,500
Health Facility Plan Review Fund	\$31,200
Illinois Historic Sites Fund	\$11,500
Attorney General Court Ordered and Voluntary	
Compliance Payment Projects Fund	\$18,500
Public Pension Regulation Fund	\$5,600
Illinois Charity Bureau Fund	\$11,400
Renewable Energy Resources Trust Fund	\$6,700

Energy Efficiency Trust Fund	\$3,600
Pesticide Control Fund	\$56,800
Attorney General Whistleblower Reward and Protection Fund	\$14,200
Partners for Conservation Fund	\$36,900
Capital Litigation Trust Fund	\$800
Motor Vehicle License Plate Fund	\$99,700
Horse Racing Fund	\$18,900
Death Certificate Surcharge Fund	\$12,800
Auction Regulation Administration Fund	\$500
Motor Carrier Safety Inspection Fund	\$55,800
Assisted Living and Shared Housing Regulatory Fund	\$900
Illinois Thoroughbred Breeders Fund	\$9,200
Illinois Clean Water Fund	\$42,300
Secretary of State DUI Administration Fund	\$16,100
Child Support Administrative Fund	\$1,037,900
Secretary of State Police Services Fund	\$1,200
Tourism Promotion Fund	\$34,400
IMSA Income Fund	\$12,700
Presidential Library and Museum Operating Fund ..	\$83,000
Dram Shop Fund	\$44,500
Illinois State Dental Disciplinary Fund	\$5,700
Cycle Rider Safety Training Fund	\$8,700
Traffic and Criminal Conviction Surcharge Fund ..	\$106,100
Design Professionals Administration	

and Investigation Fund	\$4,500
State Police Services Fund	\$276,100
Metabolic Screening and Treatment Fund	\$90,800
Insurance Producer Administration Fund	\$45,600
Coal Technology Development Assistance Fund	\$11,700
Hearing Instrument Dispenser Examining and Disciplinary Fund	\$1,900
Low-Level Radioactive Waste Facility Development and Operation Fund	\$1,000
Environmental Protection Permit and Inspection Fund	\$66,900
Park and Conservation Fund	\$199,300
Local Tourism Fund	\$2,400
Illinois Capital Revolving Loan Fund	\$10,000
Large Business Attraction Fund	\$100
Adeline Jay Geo-Karis Illinois Beach Marina Fund	\$27,200
Public Infrastructure Construction Loan Revolving Fund	\$1,700
Insurance Financial Regulation Fund	\$69,200
Total	\$24,197,800

(d-35) Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer from each designated fund

into the Workers' Compensation Revolving Fund the following amounts:

General Revenue Fund	\$55,000,000
Road Fund	\$50,955,300
Total	\$105,955,300

(d-40) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2010 and until June 30, 2011, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Director of Central Management Services, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Workers' Compensation Revolving Fund from the designated funds not exceeding the following totals:

Food and Drug Safety Fund	\$8,700
Financial Institution Fund	\$44,500
General Professions Dedicated Fund	\$51,400
Live and Learn Fund	\$10,900
Illinois Veterans' Rehabilitation Fund	\$106,000
State Boating Act Fund	\$288,200
State Parks Fund	\$185,900
Wildlife and Fish Fund	\$1,550,300
Lobbyist Registration Administration Fund	\$18,100
Agricultural Premium Fund	\$176,100
Mental Health Fund	\$291,900
Firearm Owner's Notification Fund	\$2,300
Illinois Gaming Law Enforcement Fund	\$11,300

Illinois State Medical Disciplinary Fund	\$42,300
Facility Licensing Fund	\$14,200
Plugging and Restoration Fund	\$15,600
Explosives Regulatory Fund	\$4,800
Aggregate Operations Regulatory Fund	\$6,000
Coal Mining Regulatory Fund	\$7,200
Registered Certified Public Accountants'	
Administration and Disciplinary Fund	\$1,900
Weights and Measures Fund	\$105,200
Division of Corporations Registered	
Limited Liability Partnership Fund	\$5,300
Illinois School Asbestos Abatement Fund	\$19,900
Secretary of State Special License Plate Fund	\$38,700
DCFS Children's Services Fund	\$123,100
Illinois Health Facilities Planning Fund	\$29,700
Emergency Public Health Fund	\$6,800
Nursing Dedicated and Professional Fund	\$13,500
Optometric Licensing and Disciplinary	
Board Fund	\$1,800
Underground Resources Conservation	
Enforcement Fund	\$16,500
Mandatory Arbitration Fund	\$5,400
Drunk and Drugged Driving Prevention Fund	\$26,400
Long Term Care Monitor/Receiver Fund	\$43,800
Securities Investors Education Fund	\$28,500
Used Tire Management Fund	\$6,300

Natural Areas Acquisition Fund	\$185,000
Open Space Lands Acquisition and Development Fund	\$46,800
Working Capital Revolving Fund	\$741,500
State Garage Revolving Fund	\$356,200
Statistical Services Revolving Fund	\$1,775,900
Communications Revolving Fund	\$630,600
Facilities Management Revolving Fund	\$870,800
Professional Services Fund	\$275,500
Motor Vehicle Review Board Fund	\$12,900
Public Health Laboratory Services Revolving Fund	\$5,300
Lead Poisoning Screening, Prevention, and Abatement Fund	\$42,100
Securities Audit and Enforcement Fund	\$162,700
Department of Business Services Special Operations Fund	\$143,700
Feed Control Fund	\$32,300
Tanning Facility Permit Fund	\$3,900
Plumbing Licensure and Program Fund	\$32,600
Tax Compliance and Administration Fund	\$48,400
Appraisal Administration Fund	\$3,600
Illinois State Fair Fund	\$30,200
Secretary of State Special Services Fund	\$214,400
Department of Corrections Reimbursement and Education Fund	\$438,300

Health Facility Plan Review Fund	\$29,900
Public Pension Regulation Fund	\$9,900
Pesticide Control Fund	\$107,500
Partners for Conservation Fund	\$189,300
Motor Vehicle License Plate Fund	\$143,800
Horse Racing Fund	\$20,900
Death Certificate Surcharge Fund	\$16,800
Auction Regulation Administration Fund	\$1,000
Motor Carrier Safety Inspection Fund	\$56,800
Assisted Living and Shared Housing	
Regulatory Fund	\$2,200
Illinois Thoroughbred Breeders Fund	\$18,100
Secretary of State DUI Administration Fund	\$19,800
Child Support Administrative Fund	\$1,809,500
Secretary of State Police Services Fund	\$2,500
Medical Special Purposes Trust Fund	\$20,400
Dram Shop Fund	\$57,200
Illinois State Dental Disciplinary Fund	\$9,500
Cycle Rider Safety Training Fund	\$12,200
Traffic and Criminal Conviction Surcharge Fund ..	\$128,900
Design Professionals Administration	
and Investigation Fund	\$7,300
State Police Services Fund	\$335,700
Metabolic Screening and Treatment Fund	\$81,600
Insurance Producer Administration Fund	\$77,000
Hearing Instrument Dispenser Examining	

and Disciplinary Fund	\$1,900
Park and Conservation Fund	\$361,500
Adeline Jay Geo-Karis Illinois Beach Marina Fund.....	\$42,800
Insurance Financial Regulation Fund	\$108,000
Total	\$13,033,200

(d-45) Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, on July 1, 2011, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$45,000,000 from the General Revenue Fund into the Workers' Compensation Revolving Fund.

(d-50) Notwithstanding any other provision of State law to the contrary and in addition to any other transfers that may be provided for by law, on July 1, 2014, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer from the designated fund into the Workers' Compensation Revolving Fund the following amounts:

<u>Road Fund</u>	<u>\$19,714,700</u>
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(d-55) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2014 and until June 30, 2015, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Director of Central Management Services, the State Comptroller shall

direct and the State Treasurer shall transfer amounts into the Workers' Compensation Revolving Fund from the designated funds not exceeding the following totals:

<u>Food and Drug Safety Fund</u>	<u>\$5,300</u>
<u>Teacher Certificate Fee Revolving Fund</u>	<u>\$2,100</u>
<u>Transportation Regulatory Fund</u>	<u>\$5,500</u>
<u>Financial Institution Fund</u>	<u>\$28,400</u>
<u>General Professions Dedicated Fund</u>	<u>\$21,600</u>
<u>Illinois Veterans' Rehabilitation Fund</u>	<u>\$53,200</u>
<u>State Boating Act Fund</u>	<u>\$117,500</u>
<u>State Parks Fund</u>	<u>\$82,400</u>
<u>Wildlife and Fish Fund</u>	<u>\$631,500</u>
<u>Lobbyist Registration Administration Fund</u>	<u>\$12,200</u>
<u>Agricultural Premium Fund</u>	<u>\$43,400</u>
<u>Fire Prevention Fund</u>	<u>\$194,800</u>
<u>Mental Health Fund</u>	<u>\$114,800</u>
<u>Illinois State Pharmacy Disciplinary Fund</u>	<u>\$6,700</u>
<u>Public Utility Fund</u>	<u>\$13,900</u>
<u>Radiation Protection Fund</u>	<u>\$21,600</u>
<u>Firearm Owner's Notification Fund</u>	<u>\$3,100</u>
<u>Solid Waste Management Fund</u>	<u>\$76,300</u>
<u>Illinois Gaming Law Enforcement Fund</u>	<u>\$7,500</u>
<u>Subtitle D Management Fund</u>	<u>\$6,900</u>
<u>Illinois State Medical Disciplinary Fund</u>	<u>\$22,300</u>
<u>Facility Licensing Fund</u>	<u>\$5,200</u>
<u>Plugging and Restoration Fund</u>	<u>\$8,900</u>

<u>Explosives Regulatory Fund</u>	<u>\$1,500</u>
<u>Aggregate Operations Regulatory Fund</u>	<u>\$2,400</u>
<u>Coal Mining Regulatory Fund</u>	<u>\$49,400</u>
<u>Registered Certified Public Accountants'</u>	
<u>Administration and Disciplinary Fund</u>	<u>\$1,200</u>
<u>Weights and Measures Fund</u>	<u>\$52,600</u>
<u>Division of Corporations Registered</u>	
<u>Limited Liability Partnership Fund</u>	<u>\$1,800</u>
<u>Illinois School Asbestos Abatement Fund</u>	<u>\$4,600</u>
<u>Secretary of State Special License Plate Fund</u>	<u>\$11,800</u>
<u>Capital Development Board Revolving Fund</u>	<u>\$4,100</u>
<u>DCFS Children's Services Fund</u>	<u>\$63,500</u>
<u>Asbestos Abatement Fund</u>	<u>\$6,400</u>
<u>Illinois Health Facilities Planning Fund</u>	<u>\$12,200</u>
<u>Emergency Public Health Fund</u>	<u>\$3,300</u>
<u>Nursing Dedicated and Professional Fund</u>	<u>\$9,200</u>
<u>Optometric Licensing and Disciplinary</u>	
<u>Board Fund</u>	<u>\$900</u>
<u>Underground Resources Conservation</u>	
<u>Enforcement Fund</u>	<u>\$10,500</u>
<u>Mandatory Arbitration Fund</u>	<u>\$600</u>
<u>Drunk and Drugged Driving Prevention Fund</u>	<u>\$11,600</u>
<u>Long Term Care Monitor/Receiver Fund</u>	<u>\$34,200</u>
<u>Community Water Supply Laboratory Fund</u>	<u>\$3,900</u>
<u>Securities Investors Education Fund</u>	<u>\$1,100</u>
<u>Used Tire Management Fund</u>	<u>\$26,700</u>

<u>Natural Areas Acquisition Fund</u>	<u>\$72,300</u>
<u>Open Space Lands Acquisition and</u>	
<u>Development Fund</u>	<u>\$20,500</u>
<u>Working Capital Revolving Fund</u>	<u>\$487,900</u>
<u>State Garage Revolving Fund</u>	<u>\$197,300</u>
<u>Statistical Services Revolving Fund</u>	<u>\$812,500</u>
<u>Communications Revolving Fund</u>	<u>\$317,000</u>
<u>Facilities Management Revolving Fund</u>	<u>\$400,700</u>
<u>Professional Services Fund</u>	<u>\$71,100</u>
<u>Motor Vehicle Review Board Fund</u>	<u>\$4,800</u>
<u>Environmental Laboratory Certification Fund</u>	<u>\$2,400</u>
<u>Lead Poisoning Screening, Prevention,</u>	
<u>and Abatement Fund</u>	<u>\$15,700</u>
<u>Securities Audit and Enforcement Fund</u>	<u>\$125,000</u>
<u>Department of Business Services</u>	
<u>Special Operations Fund</u>	<u>\$60,000</u>
<u>Feed Control Fund</u>	<u>\$19,600</u>
<u>Tanning Facility Permit Fund</u>	<u>\$100</u>
<u>Plumbing Licensure and Program Fund</u>	<u>\$12,000</u>
<u>Tax Compliance and Administration Fund</u>	<u>\$19,500</u>
<u>Appraisal Administration Fund</u>	<u>\$2,400</u>
<u>Small Business Environmental Assistance Fund</u>	<u>\$6,000</u>
<u>Illinois State Fair Fund</u>	<u>\$700</u>
<u>Secretary of State Special Services Fund</u>	<u>\$90,800</u>
<u>Department of Corrections Reimbursement</u>	
<u>and Education Fund</u>	<u>\$293,300</u>

<u>Health Facility Plan Review Fund</u>	<u>\$12,500</u>
<u>Illinois Historic Sites Fund</u>	<u>\$19,000</u>
<u>Attorney General Court Ordered and Voluntary</u>	
<u>Compliance Payment Projects Fund</u>	<u>\$17,900</u>
<u>Public Pension Regulation Fund</u>	<u>\$2,000</u>
<u>Illinois Charity Bureau Fund</u>	<u>\$4,000</u>
<u>Renewable Energy Resources Trust Fund</u>	<u>\$8,800</u>
<u>Energy Efficiency Trust Fund</u>	<u>\$5,200</u>
<u>Pesticide Control Fund</u>	<u>\$52,900</u>
<u>Attorney General Whistleblower Reward</u>	
<u>and Protection Fund</u>	<u>\$10,300</u>
<u>Partners for Conservation Fund</u>	<u>\$37,700</u>
<u>Motor Vehicle License Plate Fund</u>	<u>\$11,500</u>
<u>Death Certificate Surcharge Fund</u>	<u>\$1,000</u>
<u>Motor Carrier Safety Inspection Fund</u>	<u>\$25,900</u>
<u>Assisted Living and Shared Housing</u>	
<u>Regulatory Fund</u>	<u>\$2,300</u>
<u>Illinois Thoroughbred Breeders Fund</u>	<u>\$7,100</u>
<u>Illinois Clean Water Fund</u>	<u>\$72,200</u>
<u>Secretary of State DUI Administration Fund</u>	<u>\$7,700</u>
<u>Child Support Administrative Fund</u>	<u>\$744,000</u>
<u>Secretary of State Police Services Fund</u>	<u>\$600</u>
<u>Tourism Promotion Fund</u>	<u>\$98,100</u>
<u>IMSA Income Fund</u>	<u>\$12,800</u>
<u>Presidential Library and Museum</u>	
<u>Operating Fund</u>	<u>\$145,800</u>

<u>Dram Shop Fund</u>	<u>\$35,600</u>
<u>Illinois State Dental Disciplinary Fund</u>	<u>\$4,100</u>
<u>Cycle Rider Safety Training Fund</u>	<u>\$9,500</u>
<u>Traffic and Criminal Conviction Surcharge Fund</u> ..	<u>\$53,100</u>
<u>Design Professionals Administration</u>	
<u>and Investigation Fund</u>	<u>\$4,200</u>
<u>State Police Services Fund</u>	<u>\$123,100</u>
<u>Metabolic Screening and Treatment Fund</u>	<u>\$42,700</u>
<u>Insurance Producer Administration Fund</u>	<u>\$18,300</u>
<u>Coal Technology Development Assistance Fund</u>	<u>\$22,500</u>
<u>Violent Crime Victims Assistance Fund</u>	<u>\$4,700</u>
<u>Hearing Instrument Dispenser Examining</u>	
<u>and Disciplinary Fund</u>	<u>\$500</u>
<u>Low-Level Radioactive Waste Facility</u>	
<u>Development and Operation Fund</u>	<u>\$1,700</u>
<u>Environmental Protection Permit</u>	
<u>and Inspection Fund</u>	<u>\$45,300</u>
<u>Park and Conservation Fund</u>	<u>\$165,700</u>
<u>Illinois Capital Revolving Loan Fund</u>	<u>\$14,800</u>
<u>Adeline Jay Geo-Karis Illinois Beach</u>	
<u>Marina Fund</u>	<u>\$800</u>
<u>Insurance Financial Regulation Fund</u>	<u>\$23,800</u>
<u>Total</u>	<u>\$6,699,900</u>

(e) The term "workers' compensation services" means services, claims expenses, and related administrative costs incurred in performing the duties under Sections 405-105 and

405-411 of the Department of Central Management Services Law of the Civil Administrative Code of Illinois.

(Source: P.A. 97-641, eff. 12-19-11; 97-895, eff. 8-3-12; 98-307, eff. 8-12-13.)

(30 ILCS 105/6z-70)

Sec. 6z-70. The Secretary of State Identification Security and Theft Prevention Fund.

(a) The Secretary of State Identification Security and Theft Prevention Fund is created as a special fund in the State treasury. The Fund shall consist of any fund transfers, grants, fees, or moneys from other sources received for the purpose of funding identification security and theft prevention measures.

(b) All moneys in the Secretary of State Identification Security and Theft Prevention Fund shall be used, subject to appropriation, for any costs related to implementing identification security and theft prevention measures.

(c) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2007, and until June 30, 2008, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Secretary of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:

Lobbyist Registration Administration Fund \$100,000

Registered Limited Liability Partnership Fund \$75,000
Securities Investors Education Fund \$500,000
Securities Audit and Enforcement Fund \$5,725,000
Department of Business Services
Special Operations Fund \$3,000,000
Corporate Franchise Tax Refund Fund \$3,000,000.

(d) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2008, and until June 30, 2009, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Secretary of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:

Lobbyist Registration Administration Fund \$100,000
Registered Limited Liability Partnership Fund \$75,000
Securities Investors Education Fund \$500,000
Securities Audit and Enforcement Fund \$5,725,000
Department of Business Services
Special Operations Fund \$3,000,000
Corporate Franchise Tax Refund Fund \$3,000,000
State Parking Facility Maintenance Fund \$100,000

(e) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2009, and until June 30, 2010, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Secretary

of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:

Lobbyist Registration Administration Fund	\$100,000
Registered Limited Liability Partnership Fund	\$175,000
Securities Investors Education Fund	\$750,000
Securities Audit and Enforcement Fund	\$750,000
Department of Business Services	
Special Operations Fund	\$3,000,000
Corporate Franchise Tax Refund Fund	\$3,000,000
State Parking Facility Maintenance Fund	\$100,000

(f) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2010, and until June 30, 2011, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Secretary of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:

Registered Limited Liability Partnership Fund	\$287,000
Securities Investors Education Board	\$750,000
Securities Audit and Enforcement Fund	\$750,000
Department of Business Services Special	
Operations Fund	\$3,000,000
Corporate Franchise Tax Refund Fund	\$3,000,000

(g) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2011, and until June 30, 2012, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Secretary of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:

Division of Corporations Registered

Limited Liability Partnership Fund \$287,000

Securities Investors Education Fund \$750,000

Securities Audit and Enforcement Fund \$3,500,000

Department of Business Services

Special Operations Fund \$3,000,000

Corporate Franchise Tax Refund Fund \$3,000,000

(h) Notwithstanding any other provision of State law to the contrary, on or after the effective date of this amendatory Act of the 98th General Assembly, and until June 30, 2014, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Secretary of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:

Division of Corporations Registered Limited

Liability Partnership Fund \$287,000

Securities Investors Education Fund \$1,500,000

Department of Business Services Special

Operations Fund \$3,000,000

Securities Audit and Enforcement Fund \$3,500,000

Corporate Franchise Tax Refund Fund \$3,000,000

(i) Notwithstanding any other provision of State law to the contrary, on or after the effective date of this amendatory Act of the 98th General Assembly, and until June 30, 2015, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Secretary of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:

Division of Corporations Registered Limited

Liability Partnership Fund \$287,000

Securities Investors Education Fund \$1,500,000

Department of Business Services

Special Operations Fund \$3,000,000

Securities Audit and Enforcement Fund \$3,500,000

Corporate Franchise Tax Refund Fund \$3,000,000

(Source: P.A. 97-72, eff. 7-1-11; 98-24, eff. 6-19-13.)

(30 ILCS 105/6z-100 new)

Sec. 6z-100. Capital Development Board Revolving Fund; payments into and use. All monies received by the Capital

Development Board for publications or copies issued by the Board, and all monies received for contract administration fees, charges, or reimbursements owing to the Board shall be deposited into a special fund known as the Capital Development Board Revolving Fund, which is hereby created in the State treasury. The monies in this Fund shall be used by the Capital Development Board, as appropriated, for expenditures for personal services, retirement, social security, contractual services, legal services, travel, commodities, printing, equipment, electronic data processing, or telecommunications. Unexpended moneys in the Fund shall not be transferred or allocated by the Comptroller or Treasurer to any other fund, nor shall the Governor authorize the transfer or allocation of those moneys to any other fund. This Section is repealed July 1, 2016.

(30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

Sec. 8.3. Money in the Road Fund shall, if and when the State of Illinois incurs any bonded indebtedness for the construction of permanent highways, be set aside and used for the purpose of paying and discharging annually the principal and interest on that bonded indebtedness then due and payable, and for no other purpose. The surplus, if any, in the Road Fund after the payment of principal and interest on that bonded indebtedness then annually due shall be used as follows:

first -- to pay the cost of administration of Chapters

2 through 10 of the Illinois Vehicle Code, except the cost of administration of Articles I and II of Chapter 3 of that Code; and

secondly -- for expenses of the Department of Transportation for construction, reconstruction, improvement, repair, maintenance, operation, and administration of highways in accordance with the provisions of laws relating thereto, or for any purpose related or incident to and connected therewith, including the separation of grades of those highways with railroads and with highways and including the payment of awards made by the Illinois Workers' Compensation Commission under the terms of the Workers' Compensation Act or Workers' Occupational Diseases Act for injury or death of an employee of the Division of Highways in the Department of Transportation; or for the acquisition of land and the erection of buildings for highway purposes, including the acquisition of highway right-of-way or for investigations to determine the reasonably anticipated future highway needs; or for making of surveys, plans, specifications and estimates for and in the construction and maintenance of flight strips and of highways necessary to provide access to military and naval reservations, to defense industries and defense-industry sites, and to the sources of raw materials and for replacing existing highways and highway connections shut off from general public use at military

and naval reservations and defense-industry sites, or for the purchase of right-of-way, except that the State shall be reimbursed in full for any expense incurred in building the flight strips; or for the operating and maintaining of highway garages; or for patrolling and policing the public highways and conserving the peace; or for the operating expenses of the Department relating to the administration of public transportation programs; or, during fiscal year 2012 only, for the purposes of a grant not to exceed \$8,500,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or, during fiscal year 2013 only, for the purposes of a grant not to exceed \$3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or, during fiscal year 2014 only, for the purposes of a grant not to exceed \$3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or, during fiscal year 2015 only, for the purposes of a grant not to exceed \$3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or for any of those purposes or any other purpose that may be provided by law.

Appropriations for any of those purposes are payable from the Road Fund. Appropriations may also be made from the Road Fund for the administrative expenses of any State agency that

are related to motor vehicles or arise from the use of motor vehicles.

Beginning with fiscal year 1980 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement;

1. Department of Public Health;

2. Department of Transportation, only with respect to subsidies for one-half fare Student Transportation and Reduced Fare for Elderly, except during fiscal year 2012 only when no more than \$40,000,000 may be expended and except during fiscal year 2013 only when no more than \$17,570,300 may be expended and except during fiscal year 2014 only when no more than \$17,570,000 may be expended and except during fiscal year 2015 only when no more than \$17,570,000 may be expended;

3. Department of Central Management Services, except for expenditures incurred for group insurance premiums of appropriate personnel;

4. Judicial Systems and Agencies.

Beginning with fiscal year 1981 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon

appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement:

1. Department of State Police, except for expenditures with respect to the Division of Operations;

2. Department of Transportation, only with respect to Intercity Rail Subsidies, except during fiscal year 2012 only when no more than \$40,000,000 may be expended and except during fiscal year 2013 only when no more than \$26,000,000 may be expended and except during fiscal year 2014 only when no more than \$38,000,000 may be expended and except during fiscal year 2015 only when no more than \$42,000,000 may be expended, and Rail Freight Services.

Beginning with fiscal year 1982 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement: Department of Central Management Services, except for awards made by the Illinois Workers' Compensation Commission under the terms of the Workers' Compensation Act or Workers' Occupational Diseases Act for injury or death of an employee of the Division of Highways in the Department of Transportation.

Beginning with fiscal year 1984 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or

operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement:

1. Department of State Police, except not more than 40% of the funds appropriated for the Division of Operations;
2. State Officers.

Beginning with fiscal year 1984 and thereafter, no Road Fund monies shall be appropriated to any Department or agency of State government for administration, grants, or operations except as provided hereafter; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement. It shall not be lawful to circumvent the above appropriation limitations by governmental reorganization or other methods. Appropriations shall be made from the Road Fund only in accordance with the provisions of this Section.

Money in the Road Fund shall, if and when the State of Illinois incurs any bonded indebtedness for the construction of permanent highways, be set aside and used for the purpose of paying and discharging during each fiscal year the principal and interest on that bonded indebtedness as it becomes due and payable as provided in the Transportation Bond Act, and for no other purpose. The surplus, if any, in the Road Fund after the payment of principal and interest on that bonded indebtedness then annually due shall be used as follows:

first -- to pay the cost of administration of Chapters

2 through 10 of the Illinois Vehicle Code; and

secondly -- no Road Fund monies derived from fees, excises, or license taxes relating to registration, operation and use of vehicles on public highways or to fuels used for the propulsion of those vehicles, shall be appropriated or expended other than for costs of administering the laws imposing those fees, excises, and license taxes, statutory refunds and adjustments allowed thereunder, administrative costs of the Department of Transportation, including, but not limited to, the operating expenses of the Department relating to the administration of public transportation programs, payment of debts and liabilities incurred in construction and reconstruction of public highways and bridges, acquisition of rights-of-way for and the cost of construction, reconstruction, maintenance, repair, and operation of public highways and bridges under the direction and supervision of the State, political subdivision, or municipality collecting those monies, or during fiscal year 2012 only for the purposes of a grant not to exceed \$8,500,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, or during fiscal year 2013 only for the purposes of a grant not to exceed \$3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, or during fiscal year 2014

only for the purposes of a grant not to exceed \$3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, or during fiscal year 2015 only for the purposes of a grant not to exceed \$3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, and the costs for patrolling and policing the public highways (by State, political subdivision, or municipality collecting that money) for enforcement of traffic laws. The separation of grades of such highways with railroads and costs associated with protection of at-grade highway and railroad crossing shall also be permissible.

Appropriations for any of such purposes are payable from the Road Fund or the Grade Crossing Protection Fund as provided in Section 8 of the Motor Fuel Tax Law.

Except as provided in this paragraph, beginning with fiscal year 1991 and thereafter, no Road Fund monies shall be appropriated to the Department of State Police for the purposes of this Section in excess of its total fiscal year 1990 Road Fund appropriations for those purposes unless otherwise provided in Section 5g of this Act. For fiscal years 2003, 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be appropriated to the Department of State Police for the purposes of this Section in excess of \$97,310,000. For fiscal year 2008 only, no Road Fund monies shall be appropriated to the

Department of State Police for the purposes of this Section in excess of \$106,100,000. For fiscal year 2009 only, no Road Fund monies shall be appropriated to the Department of State Police for the purposes of this Section in excess of \$114,700,000. Beginning in fiscal year 2010, no road fund moneys shall be appropriated to the Department of State Police. It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other methods unless otherwise provided in Section 5g of this Act.

In fiscal year 1994, no Road Fund monies shall be appropriated to the Secretary of State for the purposes of this Section in excess of the total fiscal year 1991 Road Fund appropriations to the Secretary of State for those purposes, plus \$9,800,000. It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other method.

Beginning with fiscal year 1995 and thereafter, no Road Fund monies shall be appropriated to the Secretary of State for the purposes of this Section in excess of the total fiscal year 1994 Road Fund appropriations to the Secretary of State for those purposes. It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other methods.

Beginning with fiscal year 2000, total Road Fund appropriations to the Secretary of State for the purposes of this Section shall not exceed the amounts specified for the

following fiscal years:

Fiscal Year 2000	\$80,500,000;
Fiscal Year 2001	\$80,500,000;
Fiscal Year 2002	\$80,500,000;
Fiscal Year 2003	\$130,500,000;
Fiscal Year 2004	\$130,500,000;
Fiscal Year 2005	\$130,500,000;
Fiscal Year 2006	\$130,500,000;
Fiscal Year 2007	\$130,500,000;
Fiscal Year 2008	\$130,500,000;
Fiscal Year 2009	\$130,500,000.

For fiscal year 2010, no road fund moneys shall be appropriated to the Secretary of State.

Beginning in fiscal year 2011, moneys in the Road Fund shall be appropriated to the Secretary of State for the exclusive purpose of paying refunds due to overpayment of fees related to Chapter 3 of the Illinois Vehicle Code unless otherwise provided for by law.

It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other methods.

No new program may be initiated in fiscal year 1991 and thereafter that is not consistent with the limitations imposed by this Section for fiscal year 1984 and thereafter, insofar as appropriation of Road Fund monies is concerned.

Nothing in this Section prohibits transfers from the Road

Fund to the State Construction Account Fund under Section 5e of this Act; nor to the General Revenue Fund, as authorized by this amendatory Act of the 93rd General Assembly.

The additional amounts authorized for expenditure in this Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91 shall be repaid to the Road Fund from the General Revenue Fund in the next succeeding fiscal year that the General Revenue Fund has a positive budgetary balance, as determined by generally accepted accounting principles applicable to government.

The additional amounts authorized for expenditure by the Secretary of State and the Department of State Police in this Section by this amendatory Act of the 94th General Assembly shall be repaid to the Road Fund from the General Revenue Fund in the next succeeding fiscal year that the General Revenue Fund has a positive budgetary balance, as determined by generally accepted accounting principles applicable to government.

(Source: P.A. 97-72, eff. 7-1-11; 97-732, eff. 6-30-12; 98-24, eff. 6-19-13.)

(30 ILCS 105/8g-1)

Sec. 8g-1. Fund ~~FY13 fund~~ transfers.

(a) In addition to any other transfers that may be provided for by law, on and after July 1, 2012 and until May 1, 2013, at the direction of and upon notification from the Governor, the

State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of \$80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be retransferred by the State Comptroller and the State Treasurer from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2013.

(b) In addition to any other transfers that may be provided for by law, on and after July 1, 2013 and until May 1, 2014, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of \$80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be retransferred by the State Comptroller and the State Treasurer from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2014.

(c) In addition to any other transfers that may be provided for by law, on July 1, 2013, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$1,400,000 from the General Revenue Fund to the ICJIA Violence Prevention Fund.

(d) In addition to any other transfers that may be provided for by law, on July 1, 2013, or as soon thereafter as

practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$1,500,000 from the General Revenue Fund to the Illinois Veterans Assistance Fund.

(e) In addition to any other transfers that may be provided for by law, on July 1, 2013, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$500,000 from the General Revenue Fund to the Senior Citizens Real Estate Deferred Tax Revolving Fund.

(f) In addition to any other transfers that may be provided for by law, on July 1, 2013, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$4,000,000 from the General Revenue Fund to the Digital Divide Elimination Fund.

(g) In addition to any other transfers that may be provided for by law, on July 1, 2013, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$5,000,000 from the General Revenue Fund to the Communications Revolving Fund.

(h) In addition to any other transfers that may be provided for by law, on July 1, 2013, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$9,800,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(i) In addition to any other transfers that may be provided

for by law, on and after July 1, 2014 and until May 1, 2015, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of \$80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be retransferred by the State Comptroller and the State Treasurer from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2015.

(j) In addition to any other transfers that may be provided for by law, on July 1, 2014, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$10,000,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(Source: P.A. 97-732, eff. 6-30-12; 98-24, eff. 6-19-13.)

(30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

Sec. 13.2. Transfers among line item appropriations.

(a) Transfers among line item appropriations from the same treasury fund for the objects specified in this Section may be made in the manner provided in this Section when the balance remaining in one or more such line item appropriations is insufficient for the purpose for which the appropriation was made.

(a-1) No transfers may be made from one agency to another agency, nor may transfers be made from one institution of higher education to another institution of higher education except as provided by subsection (a-4).

(a-2) Except as otherwise provided in this Section, transfers may be made only among the objects of expenditure enumerated in this Section, except that no funds may be transferred from any appropriation for personal services, from any appropriation for State contributions to the State Employees' Retirement System, from any separate appropriation for employee retirement contributions paid by the employer, nor from any appropriation for State contribution for employee group insurance. During State fiscal year 2005, an agency may transfer amounts among its appropriations within the same treasury fund for personal services, employee retirement contributions paid by employer, and State Contributions to retirement systems; notwithstanding and in addition to the transfers authorized in subsection (c) of this Section, the fiscal year 2005 transfers authorized in this sentence may be made in an amount not to exceed 2% of the aggregate amount appropriated to an agency within the same treasury fund. During State fiscal year 2007, the Departments of Children and Family Services, Corrections, Human Services, and Juvenile Justice may transfer amounts among their respective appropriations within the same treasury fund for personal services, employee retirement contributions paid by employer, and State

contributions to retirement systems. During State fiscal year 2010, the Department of Transportation may transfer amounts among their respective appropriations within the same treasury fund for personal services, employee retirement contributions paid by employer, and State contributions to retirement systems. During State fiscal years 2010 and 2014 only, an agency may transfer amounts among its respective appropriations within the same treasury fund for personal services, employee retirement contributions paid by employer, and State contributions to retirement systems. Notwithstanding, and in addition to, the transfers authorized in subsection (c) of this Section, these transfers may be made in an amount not to exceed 2% of the aggregate amount appropriated to an agency within the same treasury fund.

(a-2.5) During State fiscal year 2015 only, the State's Attorneys Appellate Prosecutor may transfer amounts among its respective appropriations contained in operational line items within the same treasury fund. Notwithstanding, and in addition to, the transfers authorized in subsection (c) of this Section, these transfers may be made in an amount not to exceed 4% of the aggregate amount appropriated to the State's Attorneys Appellate Prosecutor within the same treasury fund.

(a-3) Further, if an agency receives a separate appropriation for employee retirement contributions paid by the employer, any transfer by that agency into an appropriation for personal services must be accompanied by a corresponding

transfer into the appropriation for employee retirement contributions paid by the employer, in an amount sufficient to meet the employer share of the employee contributions required to be remitted to the retirement system.

(a-4) Long-Term Care Rebalancing. The Governor may designate amounts set aside for institutional services appropriated from the General Revenue Fund or any other State fund that receives monies for long-term care services to be transferred to all State agencies responsible for the administration of community-based long-term care programs, including, but not limited to, community-based long-term care programs administered by the Department of Healthcare and Family Services, the Department of Human Services, and the Department on Aging, provided that the Director of Healthcare and Family Services first certifies that the amounts being transferred are necessary for the purpose of assisting persons in or at risk of being in institutional care to transition to community-based settings, including the financial data needed to prove the need for the transfer of funds. The total amounts transferred shall not exceed 4% in total of the amounts appropriated from the General Revenue Fund or any other State fund that receives monies for long-term care services for each fiscal year. A notice of the fund transfer must be made to the General Assembly and posted at a minimum on the Department of Healthcare and Family Services website, the Governor's Office of Management and Budget website, and any other website the

Governor sees fit. These postings shall serve as notice to the General Assembly of the amounts to be transferred. Notice shall be given at least 30 days prior to transfer.

(b) In addition to the general transfer authority provided under subsection (c), the following agencies have the specific transfer authority granted in this subsection:

The Department of Healthcare and Family Services is authorized to make transfers representing savings attributable to not increasing grants due to the births of additional children from line items for payments of cash grants to line items for payments for employment and social services for the purposes outlined in subsection (f) of Section 4-2 of the Illinois Public Aid Code.

The Department of Children and Family Services is authorized to make transfers not exceeding 2% of the aggregate amount appropriated to it within the same treasury fund for the following line items among these same line items: Foster Home and Specialized Foster Care and Prevention, Institutions and Group Homes and Prevention, and Purchase of Adoption and Guardianship Services.

The Department on Aging is authorized to make transfers not exceeding 2% of the aggregate amount appropriated to it within the same treasury fund for the following Community Care Program line items among these same line items: purchase of services covered by the Community Care Program and Comprehensive Case Coordination.

The State Treasurer is authorized to make transfers among line item appropriations from the Capital Litigation Trust Fund, with respect to costs incurred in fiscal years 2002 and 2003 only, when the balance remaining in one or more such line item appropriations is insufficient for the purpose for which the appropriation was made, provided that no such transfer may be made unless the amount transferred is no longer required for the purpose for which that appropriation was made.

The State Board of Education is authorized to make transfers from line item appropriations within the same treasury fund for General State Aid and General State Aid - Hold Harmless, provided that no such transfer may be made unless the amount transferred is no longer required for the purpose for which that appropriation was made, to the line item appropriation for Transitional Assistance when the balance remaining in such line item appropriation is insufficient for the purpose for which the appropriation was made.

The State Board of Education is authorized to make transfers between the following line item appropriations within the same treasury fund: Disabled Student Services/Materials (Section 14-13.01 of the School Code), Disabled Student Transportation Reimbursement (Section 14-13.01 of the School Code), Disabled Student Tuition - Private Tuition (Section 14-7.02 of the School Code), Extraordinary Special Education (Section 14-7.02b of the School Code), Reimbursement for Free Lunch/Breakfast Program,

Summer School Payments (Section 18-4.3 of the School Code), and Transportation - Regular/Vocational Reimbursement (Section 29-5 of the School Code). Such transfers shall be made only when the balance remaining in one or more such line item appropriations is insufficient for the purpose for which the appropriation was made and provided that no such transfer may be made unless the amount transferred is no longer required for the purpose for which that appropriation was made.

The Department of Healthcare and Family Services is authorized to make transfers not exceeding 4% of the aggregate amount appropriated to it, within the same treasury fund, among the various line items appropriated for Medical Assistance.

(c) The sum of such transfers for an agency in a fiscal year shall not exceed 2% of the aggregate amount appropriated to it within the same treasury fund for the following objects: Personal Services; Extra Help; Student and Inmate Compensation; State Contributions to Retirement Systems; State Contributions to Social Security; State Contribution for Employee Group Insurance; Contractual Services; Travel; Commodities; Printing; Equipment; Electronic Data Processing; Operation of Automotive Equipment; Telecommunications Services; Travel and Allowance for Committed, Paroled and Discharged Prisoners; Library Books; Federal Matching Grants for Student Loans; Refunds; Workers' Compensation, Occupational Disease, and Tort Claims; and, in appropriations to institutions of higher education, Awards and Grants.

Notwithstanding the above, any amounts appropriated for payment of workers' compensation claims to an agency to which the authority to evaluate, administer and pay such claims has been delegated by the Department of Central Management Services may be transferred to any other expenditure object where such amounts exceed the amount necessary for the payment of such claims.

(c-1) Special provisions for State fiscal year 2003. Notwithstanding any other provision of this Section to the contrary, for State fiscal year 2003 only, transfers among line item appropriations to an agency from the same treasury fund may be made provided that the sum of such transfers for an agency in State fiscal year 2003 shall not exceed 3% of the aggregate amount appropriated to that State agency for State fiscal year 2003 for the following objects: personal services, except that no transfer may be approved which reduces the aggregate appropriations for personal services within an agency; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual services; travel; commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled, and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease, and tort

claims; and, in appropriations to institutions of higher education, awards and grants.

(c-2) Special provisions for State fiscal year 2005. Notwithstanding subsections (a), (a-2), and (c), for State fiscal year 2005 only, transfers may be made among any line item appropriations from the same or any other treasury fund for any objects or purposes, without limitation, when the balance remaining in one or more such line item appropriations is insufficient for the purpose for which the appropriation was made, provided that the sum of those transfers by a State agency shall not exceed 4% of the aggregate amount appropriated to that State agency for fiscal year 2005.

(d) Transfers among appropriations made to agencies of the Legislative and Judicial departments and to the constitutionally elected officers in the Executive branch require the approval of the officer authorized in Section 10 of this Act to approve and certify vouchers. Transfers among appropriations made to the University of Illinois, Southern Illinois University, Chicago State University, Eastern Illinois University, Governors State University, Illinois State University, Northeastern Illinois University, Northern Illinois University, Western Illinois University, the Illinois Mathematics and Science Academy and the Board of Higher Education require the approval of the Board of Higher Education and the Governor. Transfers among appropriations to all other agencies require the approval of the Governor.

The officer responsible for approval shall certify that the transfer is necessary to carry out the programs and purposes for which the appropriations were made by the General Assembly and shall transmit to the State Comptroller a certified copy of the approval which shall set forth the specific amounts transferred so that the Comptroller may change his records accordingly. The Comptroller shall furnish the Governor with information copies of all transfers approved for agencies of the Legislative and Judicial departments and transfers approved by the constitutionally elected officials of the Executive branch other than the Governor, showing the amounts transferred and indicating the dates such changes were entered on the Comptroller's records.

(e) The State Board of Education, in consultation with the State Comptroller, may transfer line item appropriations for General State Aid between the Common School Fund and the Education Assistance Fund. With the advice and consent of the Governor's Office of Management and Budget, the State Board of Education, in consultation with the State Comptroller, may transfer line item appropriations between the General Revenue Fund and the Education Assistance Fund for the following programs:

- (1) Disabled Student Personnel Reimbursement (Section 14-13.01 of the School Code);
- (2) Disabled Student Transportation Reimbursement (subsection (b) of Section 14-13.01 of the School Code);

(3) Disabled Student Tuition - Private Tuition
(Section 14-7.02 of the School Code);

(4) Extraordinary Special Education (Section 14-7.02b
of the School Code);

(5) Reimbursement for Free Lunch/Breakfast Programs;

(6) Summer School Payments (Section 18-4.3 of the
School Code);

(7) Transportation - Regular/Vocational Reimbursement
(Section 29-5 of the School Code);

(8) Regular Education Reimbursement (Section 18-3 of
the School Code); and

(9) Special Education Reimbursement (Section 14-7.03
of the School Code).

(Source: P.A. 97-689, eff. 7-1-12; 98-24, eff. 6-19-13.)

Section 20-15. The State Revenue Sharing Act is amended by
changing Section 12 as follows:

(30 ILCS 115/12) (from Ch. 85, par. 616)

Sec. 12. Personal Property Tax Replacement Fund. There is
hereby created the Personal Property Tax Replacement Fund, a
special fund in the State Treasury into which shall be paid all
revenue realized:

(a) all amounts realized from the additional personal
property tax replacement income tax imposed by subsections (c)
and (d) of Section 201 of the Illinois Income Tax Act, except

for those amounts deposited into the Income Tax Refund Fund pursuant to subsection (c) of Section 901 of the Illinois Income Tax Act; and

(b) all amounts realized from the additional personal property replacement invested capital taxes imposed by Section 2a.1 of the Messages Tax Act, Section 2a.1 of the Gas Revenue Tax Act, Section 2a.1 of the Public Utilities Revenue Act, and Section 3 of the Water Company Invested Capital Tax Act, and amounts payable to the Department of Revenue under the Telecommunications Infrastructure Maintenance Fee Act.

As soon as may be after the end of each month, the Department of Revenue shall certify to the Treasurer and the Comptroller the amount of all refunds paid out of the General Revenue Fund through the preceding month on account of overpayment of liability on taxes paid into the Personal Property Tax Replacement Fund. Upon receipt of such certification, the Treasurer and the Comptroller shall transfer the amount so certified from the Personal Property Tax Replacement Fund into the General Revenue Fund.

The payments of revenue into the Personal Property Tax Replacement Fund shall be used exclusively for distribution to taxing districts, regional offices and officials, and local officials as provided in this Section and in the School Code, payment of the ordinary and contingent expenses of the Property Tax Appeal Board, payment of the expenses of the Department of Revenue incurred in administering the collection and

distribution of monies paid into the Personal Property Tax Replacement Fund and transfers due to refunds to taxpayers for overpayment of liability for taxes paid into the Personal Property Tax Replacement Fund.

In addition, moneys in the Personal Property Tax Replacement Fund may be used to pay any of the following: (i) salary, stipends, and additional compensation as provided by law for chief election clerks, county clerks, and county recorders; (ii) costs associated with regional offices of education and educational service centers; (iii) reimbursements payable by the State Board of Elections under Section 4-25, 5-35, 6-71, 13-10, 13-10a, or 13-11 of the Election Code; ~~and~~ (iv) expenses of the Illinois Educational Labor Relations Board; and (v) salary, personal services, and additional compensation as provided by law for court reporters under the Court Reporters Act.

As soon as may be after the effective date of this amendatory Act of 1980, the Department of Revenue shall certify to the Treasurer the amount of net replacement revenue paid into the General Revenue Fund prior to that effective date from the additional tax imposed by Section 2a.1 of the Messages Tax Act; Section 2a.1 of the Gas Revenue Tax Act; Section 2a.1 of the Public Utilities Revenue Act; Section 3 of the Water Company Invested Capital Tax Act; amounts collected by the Department of Revenue under the Telecommunications Infrastructure Maintenance Fee Act; and the additional

personal property tax replacement income tax imposed by the Illinois Income Tax Act, as amended by Public Act 81-1st Special Session-1. Net replacement revenue shall be defined as the total amount paid into and remaining in the General Revenue Fund as a result of those Acts minus the amount outstanding and obligated from the General Revenue Fund in state vouchers or warrants prior to the effective date of this amendatory Act of 1980 as refunds to taxpayers for overpayment of liability under those Acts.

All interest earned by monies accumulated in the Personal Property Tax Replacement Fund shall be deposited in such Fund. All amounts allocated pursuant to this Section are appropriated on a continuing basis.

Prior to December 31, 1980, as soon as may be after the end of each quarter beginning with the quarter ending December 31, 1979, and on and after December 31, 1980, as soon as may be after January 1, March 1, April 1, May 1, July 1, August 1, October 1 and December 1 of each year, the Department of Revenue shall allocate to each taxing district as defined in Section 1-150 of the Property Tax Code, in accordance with the provisions of paragraph (2) of this Section the portion of the funds held in the Personal Property Tax Replacement Fund which is required to be distributed, as provided in paragraph (1), for each quarter. Provided, however, under no circumstances shall any taxing district during each of the first two years of distribution of the taxes imposed by this amendatory Act of

1979 be entitled to an annual allocation which is less than the funds such taxing district collected from the 1978 personal property tax. Provided further that under no circumstances shall any taxing district during the third year of distribution of the taxes imposed by this amendatory Act of 1979 receive less than 60% of the funds such taxing district collected from the 1978 personal property tax. In the event that the total of the allocations made as above provided for all taxing districts, during either of such 3 years, exceeds the amount available for distribution the allocation of each taxing district shall be proportionately reduced. Except as provided in Section 13 of this Act, the Department shall then certify, pursuant to appropriation, such allocations to the State Comptroller who shall pay over to the several taxing districts the respective amounts allocated to them.

Any township which receives an allocation based in whole or in part upon personal property taxes which it levied pursuant to Section 6-507 or 6-512 of the Illinois Highway Code and which was previously required to be paid over to a municipality shall immediately pay over to that municipality a proportionate share of the personal property replacement funds which such township receives.

Any municipality or township, other than a municipality with a population in excess of 500,000, which receives an allocation based in whole or in part on personal property taxes which it levied pursuant to Sections 3-1, 3-4 and 3-6 of the

Illinois Local Library Act and which was previously required to be paid over to a public library shall immediately pay over to that library a proportionate share of the personal property tax replacement funds which such municipality or township receives; provided that if such a public library has converted to a library organized under The Illinois Public Library District Act, regardless of whether such conversion has occurred on, after or before January 1, 1988, such proportionate share shall be immediately paid over to the library district which maintains and operates the library. However, any library that has converted prior to January 1, 1988, and which hitherto has not received the personal property tax replacement funds, shall receive such funds commencing on January 1, 1988.

Any township which receives an allocation based in whole or in part on personal property taxes which it levied pursuant to Section 1c of the Public Graveyards Act and which taxes were previously required to be paid over to or used for such public cemetery or cemeteries shall immediately pay over to or use for such public cemetery or cemeteries a proportionate share of the personal property tax replacement funds which the township receives.

Any taxing district which receives an allocation based in whole or in part upon personal property taxes which it levied for another governmental body or school district in Cook County in 1976 or for another governmental body or school district in

the remainder of the State in 1977 shall immediately pay over to that governmental body or school district the amount of personal property replacement funds which such governmental body or school district would receive directly under the provisions of paragraph (2) of this Section, had it levied its own taxes.

(1) The portion of the Personal Property Tax Replacement Fund required to be distributed as of the time allocation is required to be made shall be the amount available in such Fund as of the time allocation is required to be made.

The amount available for distribution shall be the total amount in the fund at such time minus the necessary administrative and other authorized expenses as limited by the appropriation and the amount determined by: (a) \$2.8 million for fiscal year 1981; (b) for fiscal year 1982, .54% of the funds distributed from the fund during the preceding fiscal year; (c) for fiscal year 1983 through fiscal year 1988, .54% of the funds distributed from the fund during the preceding fiscal year less .02% of such fund for fiscal year 1983 and less .02% of such funds for each fiscal year thereafter; (d) for fiscal year 1989 through fiscal year 2011 no more than 105% of the actual administrative expenses of the prior fiscal year; (e) for fiscal year 2012 and beyond, a sufficient amount to pay (i) stipends, additional compensation, salary reimbursements,

and other amounts directed to be paid out of this Fund for local officials as authorized or required by statute and (ii) no more than 105% of the actual administrative expenses of the prior fiscal year, including payment of the ordinary and contingent expenses of the Property Tax Appeal Board and payment of the expenses of the Department of Revenue incurred in administering the collection and distribution of moneys paid into the Fund; or (f) for fiscal years 2012 and 2013 only, a sufficient amount to pay stipends, additional compensation, salary reimbursements, and other amounts directed to be paid out of this Fund for regional offices and officials as authorized or required by statute. Such portion of the fund shall be determined after the transfer into the General Revenue Fund due to refunds, if any, paid from the General Revenue Fund during the preceding quarter. If at any time, for any reason, there is insufficient amount in the Personal Property Tax Replacement Fund for payments for regional offices and officials or local officials or payment of costs of administration or for transfers due to refunds at the end of any particular month, the amount of such insufficiency shall be carried over for the purposes of payments for regional offices and officials, local officials, transfers into the General Revenue Fund, and costs of administration to the following month or months. Net replacement revenue held, and defined above, shall be transferred by the

Treasurer and Comptroller to the Personal Property Tax Replacement Fund within 10 days of such certification.

(2) Each quarterly allocation shall first be apportioned in the following manner: 51.65% for taxing districts in Cook County and 48.35% for taxing districts in the remainder of the State.

The Personal Property Replacement Ratio of each taxing district outside Cook County shall be the ratio which the Tax Base of that taxing district bears to the Downstate Tax Base. The Tax Base of each taxing district outside of Cook County is the personal property tax collections for that taxing district for the 1977 tax year. The Downstate Tax Base is the personal property tax collections for all taxing districts in the State outside of Cook County for the 1977 tax year. The Department of Revenue shall have authority to review for accuracy and completeness the personal property tax collections for each taxing district outside Cook County for the 1977 tax year.

The Personal Property Replacement Ratio of each Cook County taxing district shall be the ratio which the Tax Base of that taxing district bears to the Cook County Tax Base. The Tax Base of each Cook County taxing district is the personal property tax collections for that taxing district for the 1976 tax year. The Cook County Tax Base is the personal property tax collections for all taxing districts in Cook County for the 1976 tax year. The Department of Revenue shall have authority to review for accuracy and completeness the personal property

tax collections for each taxing district within Cook County for the 1976 tax year.

For all purposes of this Section 12, amounts paid to a taxing district for such tax years as may be applicable by a foreign corporation under the provisions of Section 7-202 of the Public Utilities Act, as amended, shall be deemed to be personal property taxes collected by such taxing district for such tax years as may be applicable. The Director shall determine from the Illinois Commerce Commission, for any tax year as may be applicable, the amounts so paid by any such foreign corporation to any and all taxing districts. The Illinois Commerce Commission shall furnish such information to the Director. For all purposes of this Section 12, the Director shall deem such amounts to be collected personal property taxes of each such taxing district for the applicable tax year or years.

Taxing districts located both in Cook County and in one or more other counties shall receive both a Cook County allocation and a Downstate allocation determined in the same way as all other taxing districts.

If any taxing district in existence on July 1, 1979 ceases to exist, or discontinues its operations, its Tax Base shall thereafter be deemed to be zero. If the powers, duties and obligations of the discontinued taxing district are assumed by another taxing district, the Tax Base of the discontinued taxing district shall be added to the Tax Base of the taxing

district assuming such powers, duties and obligations.

If two or more taxing districts in existence on July 1, 1979, or a successor or successors thereto shall consolidate into one taxing district, the Tax Base of such consolidated taxing district shall be the sum of the Tax Bases of each of the taxing districts which have consolidated.

If a single taxing district in existence on July 1, 1979, or a successor or successors thereto shall be divided into two or more separate taxing districts, the tax base of the taxing district so divided shall be allocated to each of the resulting taxing districts in proportion to the then current equalized assessed value of each resulting taxing district.

If a portion of the territory of a taxing district is disconnected and annexed to another taxing district of the same type, the Tax Base of the taxing district from which disconnection was made shall be reduced in proportion to the then current equalized assessed value of the disconnected territory as compared with the then current equalized assessed value within the entire territory of the taxing district prior to disconnection, and the amount of such reduction shall be added to the Tax Base of the taxing district to which annexation is made.

If a community college district is created after July 1, 1979, beginning on the effective date of this amendatory Act of 1995, its Tax Base shall be 3.5% of the sum of the personal property tax collected for the 1977 tax year within the

territorial jurisdiction of the district.

The amounts allocated and paid to taxing districts pursuant to the provisions of this amendatory Act of 1979 shall be deemed to be substitute revenues for the revenues derived from taxes imposed on personal property pursuant to the provisions of the "Revenue Act of 1939" or "An Act for the assessment and taxation of private car line companies", approved July 22, 1943, as amended, or Section 414 of the Illinois Insurance Code, prior to the abolition of such taxes and shall be used for the same purposes as the revenues derived from ad valorem taxes on real estate.

Monies received by any taxing districts from the Personal Property Tax Replacement Fund shall be first applied toward payment of the proportionate amount of debt service which was previously levied and collected from extensions against personal property on bonds outstanding as of December 31, 1978 and next applied toward payment of the proportionate share of the pension or retirement obligations of the taxing district which were previously levied and collected from extensions against personal property. For each such outstanding bond issue, the County Clerk shall determine the percentage of the debt service which was collected from extensions against real estate in the taxing district for 1978 taxes payable in 1979, as related to the total amount of such levies and collections from extensions against both real and personal property. For 1979 and subsequent years' taxes, the County Clerk shall levy

and extend taxes against the real estate of each taxing district which will yield the said percentage or percentages of the debt service on such outstanding bonds. The balance of the amount necessary to fully pay such debt service shall constitute a first and prior lien upon the monies received by each such taxing district through the Personal Property Tax Replacement Fund and shall be first applied or set aside for such purpose. In counties having fewer than 3,000,000 inhabitants, the amendments to this paragraph as made by this amendatory Act of 1980 shall be first applicable to 1980 taxes to be collected in 1981.

(Source: P.A. 97-72, eff. 7-1-11; 97-619, eff. 11-14-11; 97-732, eff. 6-30-12; 98-24, eff. 6-19-13.)

Section 20-20. The General Obligation Bond Act is amended by changing Section 13 as follows:

(30 ILCS 330/13) (from Ch. 127, par. 663)

Sec. 13. Appropriation of Proceeds from Sale of Bonds.

(a) At all times, the proceeds from the sale of Bonds issued pursuant to this Act are subject to appropriation by the General Assembly and, except as provided in Section 7.2, may be obligated or expended only with the written approval of the Governor, in such amounts, at such times, and for such purposes as the respective State agencies, as defined in Section 1-7 of the Illinois State Auditing Act, as amended, deem necessary or

desirable for the specific purposes contemplated in Sections 2 through 8 of this Act. Notwithstanding any other provision of this Act, proceeds from the sale of Bonds issued pursuant to this Act appropriated by the General Assembly to the Architect of the Capitol may be obligated or expended by the Architect of the Capitol without the written approval of the Governor.

(b) Proceeds from the sale of Bonds for the purpose of development of coal and alternative forms of energy shall be expended in such amounts and at such times as the Department of Commerce and Economic Opportunity, with the advice and recommendation of the Illinois Coal Development Board for coal development projects, may deem necessary and desirable for the specific purpose contemplated by Section 7 of this Act. In considering the approval of projects to be funded, the Department of Commerce and Economic Opportunity shall give special consideration to projects designed to remove sulfur and other pollutants in the preparation and utilization of coal, and in the use and operation of electric utility generating plants and industrial facilities which utilize Illinois coal as their primary source of fuel.

(c) Except as directed in subsection (c-1) or (c-2), any monies received by any officer or employee of the state representing a reimbursement of expenditures previously paid from general obligation bond proceeds shall be deposited into the General Obligation Bond Retirement and Interest Fund authorized in Section 14 of this Act.

(c-1) Any money received by the Department of Transportation as reimbursement for expenditures for high speed rail purposes pursuant to appropriations from the Transportation Bond, Series B Fund for (i) CREATE (Chicago Region Environmental and Transportation Efficiency), (ii) High Speed Rail, or (iii) AMTRAK projects authorized by the federal government under the provisions of the American Recovery and Reinvestment Act of 2009 or the Safe Accountable Flexible Efficient Transportation Equity Act—A Legacy for Users (SAFETEA-LU), or any successor federal transportation authorization Act, shall be deposited into the Federal High Speed Rail Trust Fund.

(c-2) Any money received by the Department of Transportation as reimbursement for expenditures for transit capital purposes pursuant to appropriations from the Transportation Bond, Series B Fund for projects authorized by the federal government under the provisions of the American Recovery and Reinvestment Act of 2009 or the Safe Accountable Flexible Efficient Transportation Equity Act—A Legacy for Users (SAFETEA-LU), or any successor federal transportation authorization Act, shall be deposited into the Federal Mass Transit Trust Fund.

(Source: P.A. 96-1488, eff. 12-30-10.)

Section 20-25. The Build Illinois Bond Act is amended by changing Section 17 as follows:

(30 ILCS 425/17) (from Ch. 127, par. 2817)

Sec. 17. Investment of Money Not Needed for Current Expenditures - Application of Earnings. (a) The State Treasurer may, with the Governor's approval, invest and reinvest any moneys on deposit in the Build Illinois Bond Fund and the Build Illinois Bond Retirement and Interest Fund in the State Treasury which are not needed for current expenditures due or about to become due from such funds. Earnings or interest income from investments in the Build Illinois Bond Fund shall be deposited by the State Treasurer in the General Revenue Fund. Earnings or interest income from investments in the Build Illinois Bond Retirement and Interest Fund shall be deposited in the Build Illinois Bond Retirement and Interest Fund. Upon the direction of the Governor or his authorized representative, the State Treasurer and Comptroller shall transfer from the Build Illinois Bond Retirement and Interest Fund all such earnings or interest income derived from investments in the Build Illinois Bond Retirement and Interest Fund to the trustee under the Master Indenture.

(b) Moneys in the Build Illinois Bond Fund may be invested as permitted in "An Act in relation to State moneys", approved June 28, 1919, as amended, and in "An Act relating to certain investments of public funds by public agencies", approved July 23, 1943, as amended. Moneys on deposit in the Build Illinois Bond Retirement and Interest Fund may be invested in securities

constituting direct obligations of the United States Government, or in obligations the principal of and interest on which are guaranteed by the United States Government, or in certificates of deposit of any state or national bank which are fully secured by obligations of, or guaranteed as to principal and interest by, the United States Government. Moneys on deposit with indenture trustees shall be invested in accordance with the above laws and the provisions of the respective indentures.

(Source: P.A. 84-111.)

Section 20-30. The Illinois Grant Funds Recovery Act is amended by changing Section 4.2 as follows:

(30 ILCS 705/4.2)

Sec. 4.2. Suspension of grant making authority. Any grant funds and any grant program administered by a grantor agency subject to this Act are indefinitely suspended on July 1, 2015 ~~June 30, 2014~~, and on July 1st of every 5th year thereafter, unless the General Assembly, by law, authorizes that grantor agency to make grants or lifts the suspension of the authorization of that grantor agency to make grants. In the case of a suspension of the authorization of a grantor agency to make grants, the authority of that grantor agency to make grants is suspended until the suspension is explicitly lifted by law by the General Assembly, even if an appropriation has

been made for the explicit purpose of such grants. This suspension of grant making authority supersedes any other law or rule to the contrary.

(Source: P.A. 97-732, eff. 6-30-12; 97-1144, eff. 12-28-12; 98-24, eff. 6-19-13.)

Section 20-35. The Private Colleges and Universities Capital Distribution Formula Act is amended by changing Section 25-10 as follows:

(30 ILCS 769/25-10)

Sec. 25-10. Distribution. This Act creates a distribution formula for funds appropriated from the Build Illinois Bond Fund to the Capital Development Board for the Illinois Board of Higher Education for grants to various private colleges and universities.

Funds appropriated for this purpose shall be distributed by the Illinois Board of Higher Education through a formula to independent colleges that have been given operational approval by the Illinois Board of Higher Education as of the Fall 2008 term. The distribution formula shall have 2 components: a base grant portion of the appropriation and an FTE grant portion of the appropriation. Each independent college shall be awarded both a base grant portion of the appropriation and an FTE grant portion of the appropriation.

The Illinois Board of Higher Education shall distribute

moneys appropriated for this purpose to independent colleges based on the following base grant criteria: for each independent college reporting between 1 and 200 FTE a base grant of \$200,000 shall be awarded; for each independent college reporting between 201 and 500 FTE a base grant of \$1,000,000 shall be awarded; for each independent college reporting between 501 and 4,000 FTE a base grant of \$2,000,000 shall be awarded; and for each independent college reporting 4,001 or more FTE a base grant of \$5,000,000 shall be awarded.

The remainder of the moneys appropriated for this purpose shall be distributed by the Illinois Board of Higher Education to each independent college on a per capita basis as determined by the independent college's FTE as reported by the Illinois Board of Higher Education's most recent fall FTE report.

Each independent college shall have up to 10 ~~5~~ years from the date of appropriation to access and utilize its awarded amounts. If any independent college does not utilize its full award or a portion thereof after 10 ~~5~~ years, the remaining funds shall be re-distributed to other independent colleges on an FTE basis.

(Source: P.A. 96-37, eff. 7-13-09.)

Section 20-40. The Illinois Income Tax Act is amended by changing Section 901 as follows:

(35 ILCS 5/901) (from Ch. 120, par. 9-901)

Sec. 901. Collection Authority.

(a) In general.

The Department shall collect the taxes imposed by this Act. The Department shall collect certified past due child support amounts under Section 2505-650 of the Department of Revenue Law (20 ILCS 2505/2505-650). Except as provided in subsections (c), (e), (f), and (g) of this Section, money collected pursuant to subsections (a) and (b) of Section 201 of this Act shall be paid into the General Revenue Fund in the State treasury; money collected pursuant to subsections (c) and (d) of Section 201 of this Act shall be paid into the Personal Property Tax Replacement Fund, a special fund in the State Treasury; and money collected under Section 2505-650 of the Department of Revenue Law (20 ILCS 2505/2505-650) shall be paid into the Child Support Enforcement Trust Fund, a special fund outside the State Treasury, or to the State Disbursement Unit established under Section 10-26 of the Illinois Public Aid Code, as directed by the Department of Healthcare and Family Services.

(b) Local Government Distributive Fund.

Beginning August 1, 1969, and continuing through June 30, 1994, the Treasurer shall transfer each month from the General Revenue Fund to a special fund in the State treasury, to be known as the "Local Government Distributive Fund", an amount equal to 1/12 of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act during

the preceding month. Beginning July 1, 1994, and continuing through June 30, 1995, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to 1/11 of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act during the preceding month. Beginning July 1, 1995 and continuing through January 31, 2011, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the net of (i) 1/10 of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act during the preceding month (ii) minus, beginning July 1, 2003 and ending June 30, 2004, \$6,666,666, and beginning July 1, 2004, zero. Beginning February 1, 2011, and continuing through January 31, 2015, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of (i) 6% (10% of the ratio of the 3% individual income tax rate prior to 2011 to the 5% individual income tax rate after 2010) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month and (ii) 6.86% (10% of the ratio of the 4.8% corporate income tax rate prior to 2011 to the 7% corporate income tax rate after 2010) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the

preceding month. Beginning February 1, 2015 and continuing through January 31, 2025, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of (i) 8% (10% of the ratio of the 3% individual income tax rate prior to 2011 to the 3.75% individual income tax rate after 2014) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month and (ii) 9.14% (10% of the ratio of the 4.8% corporate income tax rate prior to 2011 to the 5.25% corporate income tax rate after 2014) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month. Beginning February 1, 2025, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of (i) 9.23% (10% of the ratio of the 3% individual income tax rate prior to 2011 to the 3.25% individual income tax rate after 2024) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month and (ii) 10% of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month. Net revenue realized for a month shall be defined as the revenue from the tax imposed by subsections (a) and (b) of Section 201 of this Act

which is deposited in the General Revenue Fund, the Education Assistance Fund, the Income Tax Surcharge Local Government Distributive Fund, the Fund for the Advancement of Education, and the Commitment to Human Services Fund during the month minus the amount paid out of the General Revenue Fund in State warrants during that same month as refunds to taxpayers for overpayment of liability under the tax imposed by subsections (a) and (b) of Section 201 of this Act.

(c) Deposits Into Income Tax Refund Fund.

(1) Beginning on January 1, 1989 and thereafter, the Department shall deposit a percentage of the amounts collected pursuant to subsections (a) and (b)(1), (2), and (3), of Section 201 of this Act into a fund in the State treasury known as the Income Tax Refund Fund. The Department shall deposit 6% of such amounts during the period beginning January 1, 1989 and ending on June 30, 1989. Beginning with State fiscal year 1990 and for each fiscal year thereafter, the percentage deposited into the Income Tax Refund Fund during a fiscal year shall be the Annual Percentage. For fiscal years 1999 through 2001, the Annual Percentage shall be 7.1%. For fiscal year 2003, the Annual Percentage shall be 8%. For fiscal year 2004, the Annual Percentage shall be 11.7%. Upon the effective date of this amendatory Act of the 93rd General Assembly, the Annual Percentage shall be 10% for fiscal year 2005. For fiscal year 2006, the Annual Percentage shall be 9.75%. For

fiscal year 2007, the Annual Percentage shall be 9.75%. For fiscal year 2008, the Annual Percentage shall be 7.75%. For fiscal year 2009, the Annual Percentage shall be 9.75%. For fiscal year 2010, the Annual Percentage shall be 9.75%. For fiscal year 2011, the Annual Percentage shall be 8.75%. For fiscal year 2012, the Annual Percentage shall be 8.75%. For fiscal year 2013, the Annual Percentage shall be 9.75%. For fiscal year 2014, the Annual Percentage shall be 9.5%. For fiscal year 2015, the Annual Percentage shall be 10%. For all other fiscal years, the Annual Percentage shall be calculated as a fraction, the numerator of which shall be the amount of refunds approved for payment by the Department during the preceding fiscal year as a result of overpayment of tax liability under subsections (a) and (b) (1), (2), and (3) of Section 201 of this Act plus the amount of such refunds remaining approved but unpaid at the end of the preceding fiscal year, minus the amounts transferred into the Income Tax Refund Fund from the Tobacco Settlement Recovery Fund, and the denominator of which shall be the amounts which will be collected pursuant to subsections (a) and (b) (1), (2), and (3) of Section 201 of this Act during the preceding fiscal year; except that in State fiscal year 2002, the Annual Percentage shall in no event exceed 7.6%. The Director of Revenue shall certify the Annual Percentage to the Comptroller on the last business day of the fiscal year immediately preceding the

fiscal year for which it is to be effective.

(2) Beginning on January 1, 1989 and thereafter, the Department shall deposit a percentage of the amounts collected pursuant to subsections (a) and (b) (6), (7), and (8), (c) and (d) of Section 201 of this Act into a fund in the State treasury known as the Income Tax Refund Fund. The Department shall deposit 18% of such amounts during the period beginning January 1, 1989 and ending on June 30, 1989. Beginning with State fiscal year 1990 and for each fiscal year thereafter, the percentage deposited into the Income Tax Refund Fund during a fiscal year shall be the Annual Percentage. For fiscal years 1999, 2000, and 2001, the Annual Percentage shall be 19%. For fiscal year 2003, the Annual Percentage shall be 27%. For fiscal year 2004, the Annual Percentage shall be 32%. Upon the effective date of this amendatory Act of the 93rd General Assembly, the Annual Percentage shall be 24% for fiscal year 2005. For fiscal year 2006, the Annual Percentage shall be 20%. For fiscal year 2007, the Annual Percentage shall be 17.5%. For fiscal year 2008, the Annual Percentage shall be 15.5%. For fiscal year 2009, the Annual Percentage shall be 17.5%. For fiscal year 2010, the Annual Percentage shall be 17.5%. For fiscal year 2011, the Annual Percentage shall be 17.5%. For fiscal year 2012, the Annual Percentage shall be 17.5%. For fiscal year 2013, the Annual Percentage shall be 14%. For fiscal year 2014, the Annual Percentage shall be 13.4%. For

fiscal year 2015, the Annual Percentage shall be 14%. For all other fiscal years, the Annual Percentage shall be calculated as a fraction, the numerator of which shall be the amount of refunds approved for payment by the Department during the preceding fiscal year as a result of overpayment of tax liability under subsections (a) and (b) (6), (7), and (8), (c) and (d) of Section 201 of this Act plus the amount of such refunds remaining approved but unpaid at the end of the preceding fiscal year, and the denominator of which shall be the amounts which will be collected pursuant to subsections (a) and (b) (6), (7), and (8), (c) and (d) of Section 201 of this Act during the preceding fiscal year; except that in State fiscal year 2002, the Annual Percentage shall in no event exceed 23%. The Director of Revenue shall certify the Annual Percentage to the Comptroller on the last business day of the fiscal year immediately preceding the fiscal year for which it is to be effective.

(3) The Comptroller shall order transferred and the Treasurer shall transfer from the Tobacco Settlement Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000 in January, 2001, (ii) \$35,000,000 in January, 2002, and (iii) \$35,000,000 in January, 2003.

(d) Expenditures from Income Tax Refund Fund.

(1) Beginning January 1, 1989, money in the Income Tax Refund Fund shall be expended exclusively for the purpose

of paying refunds resulting from overpayment of tax liability under Section 201 of this Act, for paying rebates under Section 208.1 in the event that the amounts in the Homeowners' Tax Relief Fund are insufficient for that purpose, and for making transfers pursuant to this subsection (d).

(2) The Director shall order payment of refunds resulting from overpayment of tax liability under Section 201 of this Act from the Income Tax Refund Fund only to the extent that amounts collected pursuant to Section 201 of this Act and transfers pursuant to this subsection (d) and item (3) of subsection (c) have been deposited and retained in the Fund.

(3) As soon as possible after the end of each fiscal year, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Income Tax Refund Fund to the Personal Property Tax Replacement Fund an amount, certified by the Director to the Comptroller, equal to the excess of the amount collected pursuant to subsections (c) and (d) of Section 201 of this Act deposited into the Income Tax Refund Fund during the fiscal year over the amount of refunds resulting from overpayment of tax liability under subsections (c) and (d) of Section 201 of this Act paid from the Income Tax Refund Fund during the fiscal year.

(4) As soon as possible after the end of each fiscal

year, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Personal Property Tax Replacement Fund to the Income Tax Refund Fund an amount, certified by the Director to the Comptroller, equal to the excess of the amount of refunds resulting from overpayment of tax liability under subsections (c) and (d) of Section 201 of this Act paid from the Income Tax Refund Fund during the fiscal year over the amount collected pursuant to subsections (c) and (d) of Section 201 of this Act deposited into the Income Tax Refund Fund during the fiscal year.

(4.5) As soon as possible after the end of fiscal year 1999 and of each fiscal year thereafter, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Income Tax Refund Fund to the General Revenue Fund any surplus remaining in the Income Tax Refund Fund as of the end of such fiscal year; excluding for fiscal years 2000, 2001, and 2002 amounts attributable to transfers under item (3) of subsection (c) less refunds resulting from the earned income tax credit.

(5) This Act shall constitute an irrevocable and continuing appropriation from the Income Tax Refund Fund for the purpose of paying refunds upon the order of the Director in accordance with the provisions of this Section.

(e) Deposits into the Education Assistance Fund and the Income Tax Surcharge Local Government Distributive Fund.

On July 1, 1991, and thereafter, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 7.3% into the Education Assistance Fund in the State Treasury. Beginning July 1, 1991, and continuing through January 31, 1993, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 3.0% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury. Beginning February 1, 1993 and continuing through June 30, 1993, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 4.4% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury. Beginning July 1, 1993, and continuing through June 30, 1994, of the amounts collected under subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 1.475% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury.

(f) Deposits into the Fund for the Advancement of Education. Beginning February 1, 2015, the Department shall deposit the following portions of the revenue realized from the tax imposed upon individuals, trusts, and estates by subsections (a) and (b) of Section 201 of this Act during the

preceding month, minus deposits into the Income Tax Refund Fund, into the Fund for the Advancement of Education:

(1) beginning February 1, 2015, and prior to February 1, 2025, 1/30; and

(2) beginning February 1, 2025, 1/26.

If the rate of tax imposed by subsection (a) and (b) of Section 201 is reduced pursuant to Section 201.5 of this Act, the Department shall not make the deposits required by this subsection (f) on or after the effective date of the reduction.

(g) Deposits into the Commitment to Human Services Fund. Beginning February 1, 2015, the Department shall deposit the following portions of the revenue realized from the tax imposed upon individuals, trusts, and estates by subsections (a) and (b) of Section 201 of this Act during the preceding month, minus deposits into the Income Tax Refund Fund, into the Commitment to Human Services Fund:

(1) beginning February 1, 2015, and prior to February 1, 2025, 1/30; and

(2) beginning February 1, 2025, 1/26.

If the rate of tax imposed by subsection (a) and (b) of Section 201 is reduced pursuant to Section 201.5 of this Act, the Department shall not make the deposits required by this subsection (g) on or after the effective date of the reduction.

(Source: P.A. 97-72, eff. 7-1-11; 97-732, eff. 6-30-12; 98-24, eff. 6-19-13.)

Section 20-45. The Motor Fuel Tax Law is amended by changing Section 8 as follows:

(35 ILCS 505/8) (from Ch. 120, par. 424)

Sec. 8. Except as provided in Section 8a, subdivision (h) (1) of Section 12a, Section 13a.6, and items 13, 14, 15, and 16 of Section 15, all money received by the Department under this Act, including payments made to the Department by member jurisdictions participating in the International Fuel Tax Agreement, shall be deposited in a special fund in the State treasury, to be known as the "Motor Fuel Tax Fund", and shall be used as follows:

(a) 2 1/2 cents per gallon of the tax collected on special fuel under paragraph (b) of Section 2 and Section 13a of this Act shall be transferred to the State Construction Account Fund in the State Treasury;

(b) \$420,000 shall be transferred each month to the State Boating Act Fund to be used by the Department of Natural Resources for the purposes specified in Article X of the Boat Registration and Safety Act;

(c) \$3,500,000 shall be transferred each month to the Grade Crossing Protection Fund to be used as follows: not less than \$12,000,000 each fiscal year shall be used for the construction or reconstruction of rail highway grade separation structures; \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in fiscal year 2010 and each fiscal year thereafter shall be

transferred to the Transportation Regulatory Fund and shall be accounted for as part of the rail carrier portion of such funds and shall be used to pay the cost of administration of the Illinois Commerce Commission's railroad safety program in connection with its duties under subsection (3) of Section 18c-7401 of the Illinois Vehicle Code, with the remainder to be used by the Department of Transportation upon order of the Illinois Commerce Commission, to pay that part of the cost apportioned by such Commission to the State to cover the interest of the public in the use of highways, roads, streets, or pedestrian walkways in the county highway system, township and district road system, or municipal street system as defined in the Illinois Highway Code, as the same may from time to time be amended, for separation of grades, for installation, construction or reconstruction of crossing protection or reconstruction, alteration, relocation including construction or improvement of any existing highway necessary for access to property or improvement of any grade crossing and grade crossing surface including the necessary highway approaches thereto of any railroad across the highway or public road, or for the installation, construction, reconstruction, or maintenance of a pedestrian walkway over or under a railroad right-of-way, as provided for in and in accordance with Section 18c-7401 of the Illinois Vehicle Code. The Commission may order up to \$2,000,000 per year in Grade Crossing Protection Fund moneys for the improvement of grade crossing surfaces and up to

\$300,000 per year for the maintenance and renewal of 4-quadrant gate vehicle detection systems located at non-high speed rail grade crossings. The Commission shall not order more than \$2,000,000 per year in Grade Crossing Protection Fund moneys for pedestrian walkways. In entering orders for projects for which payments from the Grade Crossing Protection Fund will be made, the Commission shall account for expenditures authorized by the orders on a cash rather than an accrual basis. For purposes of this requirement an "accrual basis" assumes that the total cost of the project is expended in the fiscal year in which the order is entered, while a "cash basis" allocates the cost of the project among fiscal years as expenditures are actually made. To meet the requirements of this subsection, the Illinois Commerce Commission shall develop annual and 5-year project plans of rail crossing capital improvements that will be paid for with moneys from the Grade Crossing Protection Fund. The annual project plan shall identify projects for the succeeding fiscal year and the 5-year project plan shall identify projects for the 5 directly succeeding fiscal years. The Commission shall submit the annual and 5-year project plans for this Fund to the Governor, the President of the Senate, the Senate Minority Leader, the Speaker of the House of Representatives, and the Minority Leader of the House of Representatives on the first Wednesday in April of each year;

(d) of the amount remaining after allocations provided for in subsections (a), (b) and (c), a sufficient amount shall be

reserved to pay all of the following:

(1) the costs of the Department of Revenue in administering this Act;

(2) the costs of the Department of Transportation in performing its duties imposed by the Illinois Highway Code for supervising the use of motor fuel tax funds apportioned to municipalities, counties and road districts;

(3) refunds provided for in Section 13, refunds for overpayment of decal fees paid under Section 13a.4 of this Act, and refunds provided for under the terms of the International Fuel Tax Agreement referenced in Section 14a;

(4) from October 1, 1985 until June 30, 1994, the administration of the Vehicle Emissions Inspection Law, which amount shall be certified monthly by the Environmental Protection Agency to the State Comptroller and shall promptly be transferred by the State Comptroller and Treasurer from the Motor Fuel Tax Fund to the Vehicle Inspection Fund, and for the period July 1, 1994 through June 30, 2000, one-twelfth of \$25,000,000 each month, for the period July 1, 2000 through June 30, 2003, one-twelfth of \$30,000,000 each month, and \$15,000,000 on July 1, 2003, and \$15,000,000 on January 1, 2004, and \$15,000,000 on each July 1 and October 1, or as soon thereafter as may be practical, during the period July 1, 2004 through June 30, 2012, and \$30,000,000 on June 1, 2013, or as soon

thereafter as may be practical, and \$15,000,000 on July 1 and October 1, or as soon thereafter as may be practical, during the period of July 1, 2013 through June 30, 2015 ~~2014~~, for the administration of the Vehicle Emissions Inspection Law of 2005, to be transferred by the State Comptroller and Treasurer from the Motor Fuel Tax Fund into the Vehicle Inspection Fund;

(5) amounts ordered paid by the Court of Claims; and

(6) payment of motor fuel use taxes due to member jurisdictions under the terms of the International Fuel Tax Agreement. The Department shall certify these amounts to the Comptroller by the 15th day of each month; the Comptroller shall cause orders to be drawn for such amounts, and the Treasurer shall administer those amounts on or before the last day of each month;

(e) after allocations for the purposes set forth in subsections (a), (b), (c) and (d), the remaining amount shall be apportioned as follows:

(1) Until January 1, 2000, 58.4%, and beginning January 1, 2000, 45.6% shall be deposited as follows:

(A) 37% into the State Construction Account Fund,
and

(B) 63% into the Road Fund, \$1,250,000 of which shall be reserved each month for the Department of Transportation to be used in accordance with the provisions of Sections 6-901 through 6-906 of the

Illinois Highway Code;

(2) Until January 1, 2000, 41.6%, and beginning January 1, 2000, 54.4% shall be transferred to the Department of Transportation to be distributed as follows:

(A) 49.10% to the municipalities of the State,

(B) 16.74% to the counties of the State having 1,000,000 or more inhabitants,

(C) 18.27% to the counties of the State having less than 1,000,000 inhabitants,

(D) 15.89% to the road districts of the State.

As soon as may be after the first day of each month the Department of Transportation shall allot to each municipality its share of the amount apportioned to the several municipalities which shall be in proportion to the population of such municipalities as determined by the last preceding municipal census if conducted by the Federal Government or Federal census. If territory is annexed to any municipality subsequent to the time of the last preceding census the corporate authorities of such municipality may cause a census to be taken of such annexed territory and the population so ascertained for such territory shall be added to the population of the municipality as determined by the last preceding census for the purpose of determining the allotment for that municipality. If the population of any municipality was not determined by the last Federal census preceding any apportionment, the apportionment to such municipality shall be

in accordance with any census taken by such municipality. Any municipal census used in accordance with this Section shall be certified to the Department of Transportation by the clerk of such municipality, and the accuracy thereof shall be subject to approval of the Department which may make such corrections as it ascertains to be necessary.

As soon as may be after the first day of each month the Department of Transportation shall allot to each county its share of the amount apportioned to the several counties of the State as herein provided. Each allotment to the several counties having less than 1,000,000 inhabitants shall be in proportion to the amount of motor vehicle license fees received from the residents of such counties, respectively, during the preceding calendar year. The Secretary of State shall, on or before April 15 of each year, transmit to the Department of Transportation a full and complete report showing the amount of motor vehicle license fees received from the residents of each county, respectively, during the preceding calendar year. The Department of Transportation shall, each month, use for allotment purposes the last such report received from the Secretary of State.

As soon as may be after the first day of each month, the Department of Transportation shall allot to the several counties their share of the amount apportioned for the use of road districts. The allotment shall be apportioned among the several counties in the State in the proportion which the total

mileage of township or district roads in the respective counties bears to the total mileage of all township and district roads in the State. Funds allotted to the respective counties for the use of road districts therein shall be allocated to the several road districts in the county in the proportion which the total mileage of such township or district roads in the respective road districts bears to the total mileage of all such township or district roads in the county. After July 1 of any year prior to 2011, no allocation shall be made for any road district unless it levied a tax for road and bridge purposes in an amount which will require the extension of such tax against the taxable property in any such road district at a rate of not less than either .08% of the value thereof, based upon the assessment for the year immediately prior to the year in which such tax was levied and as equalized by the Department of Revenue or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less. Beginning July 1, 2011 and each July 1 thereafter, an allocation shall be made for any road district if it levied a tax for road and bridge purposes. In counties other than DuPage County, if the amount of the tax levy requires the extension of the tax against the taxable property in the road district at a rate that is less than 0.08% of the value thereof, based upon the assessment for the year immediately prior to the year in which the tax was levied and as equalized by the Department of

Revenue, then the amount of the allocation for that road district shall be a percentage of the maximum allocation equal to the percentage obtained by dividing the rate extended by the district by 0.08%. In DuPage County, if the amount of the tax levy requires the extension of the tax against the taxable property in the road district at a rate that is less than the lesser of (i) 0.08% of the value of the taxable property in the road district, based upon the assessment for the year immediately prior to the year in which such tax was levied and as equalized by the Department of Revenue, or (ii) a rate that will yield an amount equal to \$12,000 per mile of road under the jurisdiction of the road district, then the amount of the allocation for the road district shall be a percentage of the maximum allocation equal to the percentage obtained by dividing the rate extended by the district by the lesser of (i) 0.08% or (ii) the rate that will yield an amount equal to \$12,000 per mile of road under the jurisdiction of the road district.

Prior to 2011, if any road district has levied a special tax for road purposes pursuant to Sections 6-601, 6-602 and 6-603 of the Illinois Highway Code, and such tax was levied in an amount which would require extension at a rate of not less than .08% of the value of the taxable property thereof, as equalized or assessed by the Department of Revenue, or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less, such levy shall, however, be deemed a proper

compliance with this Section and shall qualify such road district for an allotment under this Section. Beginning in 2011 and thereafter, if any road district has levied a special tax for road purposes under Sections 6-601, 6-602, and 6-603 of the Illinois Highway Code, and the tax was levied in an amount that would require extension at a rate of not less than 0.08% of the value of the taxable property of that road district, as equalized or assessed by the Department of Revenue or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less, that levy shall be deemed a proper compliance with this Section and shall qualify such road district for a full, rather than proportionate, allotment under this Section. If the levy for the special tax is less than 0.08% of the value of the taxable property, or, in DuPage County if the levy for the special tax is less than the lesser of (i) 0.08% or (ii) \$12,000 per mile of road under the jurisdiction of the road district, and if the levy for the special tax is more than any other levy for road and bridge purposes, then the levy for the special tax qualifies the road district for a proportionate, rather than full, allotment under this Section. If the levy for the special tax is equal to or less than any other levy for road and bridge purposes, then any allotment under this Section shall be determined by the other levy for road and bridge purposes.

Prior to 2011, if a township has transferred to the road

and bridge fund money which, when added to the amount of any tax levy of the road district would be the equivalent of a tax levy requiring extension at a rate of at least .08%, or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less, such transfer, together with any such tax levy, shall be deemed a proper compliance with this Section and shall qualify the road district for an allotment under this Section.

In counties in which a property tax extension limitation is imposed under the Property Tax Extension Limitation Law, road districts may retain their entitlement to a motor fuel tax allotment or, beginning in 2011, their entitlement to a full allotment if, at the time the property tax extension limitation was imposed, the road district was levying a road and bridge tax at a rate sufficient to entitle it to a motor fuel tax allotment and continues to levy the maximum allowable amount after the imposition of the property tax extension limitation. Any road district may in all circumstances retain its entitlement to a motor fuel tax allotment or, beginning in 2011, its entitlement to a full allotment if it levied a road and bridge tax in an amount that will require the extension of the tax against the taxable property in the road district at a rate of not less than 0.08% of the assessed value of the property, based upon the assessment for the year immediately preceding the year in which the tax was levied and as equalized

by the Department of Revenue or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less.

As used in this Section the term "road district" means any road district, including a county unit road district, provided for by the Illinois Highway Code; and the term "township or district road" means any road in the township and district road system as defined in the Illinois Highway Code. For the purposes of this Section, "township or district road" also includes such roads as are maintained by park districts, forest preserve districts and conservation districts. The Department of Transportation shall determine the mileage of all township and district roads for the purposes of making allotments and allocations of motor fuel tax funds for use in road districts.

Payment of motor fuel tax moneys to municipalities and counties shall be made as soon as possible after the allotment is made. The treasurer of the municipality or county may invest these funds until their use is required and the interest earned by these investments shall be limited to the same uses as the principal funds.

(Source: P.A. 97-72, eff. 7-1-11; 97-333, eff. 8-12-11; 98-24, eff. 6-19-13.)

Section 20-50. The Illinois Pension Code is amended by changing Section 16-158 as follows:

(40 ILCS 5/16-158) (from Ch. 108 1/2, par. 16-158)

(Text of Section before amendment by P.A. 98-599)

Sec. 16-158. Contributions by State and other employing units.

(a) The State shall make contributions to the System by means of appropriations from the Common School Fund and other State funds of amounts which, together with other employer contributions, employee contributions, investment income, and other income, will be sufficient to meet the cost of maintaining and administering the System on a 90% funded basis in accordance with actuarial recommendations.

The Board shall determine the amount of State contributions required for each fiscal year on the basis of the actuarial tables and other assumptions adopted by the Board and the recommendations of the actuary, using the formula in subsection (b-3).

(a-1) Annually, on or before November 15 until November 15, 2011, the Board shall certify to the Governor the amount of the required State contribution for the coming fiscal year. The certification under this subsection (a-1) shall include a copy of the actuarial recommendations upon which it is based and shall specifically identify the System's projected State normal cost for that fiscal year.

On or before May 1, 2004, the Board shall recalculate and recertify to the Governor the amount of the required State contribution to the System for State fiscal year 2005, taking

into account the amounts appropriated to and received by the System under subsection (d) of Section 7.2 of the General Obligation Bond Act.

On or before July 1, 2005, the Board shall recalculate and recertify to the Governor the amount of the required State contribution to the System for State fiscal year 2006, taking into account the changes in required State contributions made by this amendatory Act of the 94th General Assembly.

On or before April 1, 2011, the Board shall recalculate and recertify to the Governor the amount of the required State contribution to the System for State fiscal year 2011, applying the changes made by Public Act 96-889 to the System's assets and liabilities as of June 30, 2009 as though Public Act 96-889 was approved on that date.

(a-5) On or before November 1 of each year, beginning November 1, 2012, the Board shall submit to the State Actuary, the Governor, and the General Assembly a proposed certification of the amount of the required State contribution to the System for the next fiscal year, along with all of the actuarial assumptions, calculations, and data upon which that proposed certification is based. On or before January 1 of each year, beginning January 1, 2013, the State Actuary shall issue a preliminary report concerning the proposed certification and identifying, if necessary, recommended changes in actuarial assumptions that the Board must consider before finalizing its certification of the required State contributions. On or before

January 15, 2013 and each January 15 thereafter, the Board shall certify to the Governor and the General Assembly the amount of the required State contribution for the next fiscal year. The Board's certification must note any deviations from the State Actuary's recommended changes, the reason or reasons for not following the State Actuary's recommended changes, and the fiscal impact of not following the State Actuary's recommended changes on the required State contribution.

(b) Through State fiscal year 1995, the State contributions shall be paid to the System in accordance with Section 18-7 of the School Code.

(b-1) Beginning in State fiscal year 1996, on the 15th day of each month, or as soon thereafter as may be practicable, the Board shall submit vouchers for payment of State contributions to the System, in a total monthly amount of one-twelfth of the required annual State contribution certified under subsection (a-1). From the effective date of this amendatory Act of the 93rd General Assembly through June 30, 2004, the Board shall not submit vouchers for the remainder of fiscal year 2004 in excess of the fiscal year 2004 certified contribution amount determined under this Section after taking into consideration the transfer to the System under subsection (a) of Section 6z-61 of the State Finance Act. These vouchers shall be paid by the State Comptroller and Treasurer by warrants drawn on the funds appropriated to the System for that fiscal year.

If in any month the amount remaining unexpended from all

other appropriations to the System for the applicable fiscal year (including the appropriations to the System under Section 8.12 of the State Finance Act and Section 1 of the State Pension Funds Continuing Appropriation Act) is less than the amount lawfully vouchered under this subsection, the difference shall be paid from the Common School Fund under the continuing appropriation authority provided in Section 1.1 of the State Pension Funds Continuing Appropriation Act.

(b-2) Allocations from the Common School Fund apportioned to school districts not coming under this System shall not be diminished or affected by the provisions of this Article.

(b-3) For State fiscal years 2012 through 2045, the minimum contribution to the System to be made by the State for each fiscal year shall be an amount determined by the System to be sufficient to bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of State fiscal year 2045. In making these determinations, the required State contribution shall be calculated each year as a level percentage of payroll over the years remaining to and including fiscal year 2045 and shall be determined under the projected unit credit actuarial cost method.

For State fiscal years 1996 through 2005, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments so that by State fiscal year 2011, the State is contributing at the rate required under this Section; except that in the

following specified State fiscal years, the State contribution to the System shall not be less than the following indicated percentages of the applicable employee payroll, even if the indicated percentage will produce a State contribution in excess of the amount otherwise required under this subsection and subsection (a), and notwithstanding any contrary certification made under subsection (a-1) before the effective date of this amendatory Act of 1998: 10.02% in FY 1999; 10.77% in FY 2000; 11.47% in FY 2001; 12.16% in FY 2002; 12.86% in FY 2003; and 13.56% in FY 2004.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2006 is \$534,627,700.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2007 is \$738,014,500.

For each of State fiscal years 2008 through 2009, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments from the required State contribution for State fiscal year 2007, so that by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2010 is \$2,089,268,000 and shall be made from the proceeds of bonds sold in fiscal year 2010 pursuant to Section 7.2 of the General

Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the Common School Fund in fiscal year 2010, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2011 is the amount recertified by the System on or before April 1, 2011 pursuant to subsection (a-1) of this Section and shall be made from the proceeds of bonds sold in fiscal year 2011 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the Common School Fund in fiscal year 2011, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable. This amount shall include, in addition to the amount certified by the System, an amount necessary to meet employer contributions required by the State as an employer under paragraph (e) of this Section, which may also be used by the System for contributions required by paragraph (a) of Section 16-127.

Beginning in State fiscal year 2046, the minimum State contribution for each fiscal year shall be the amount needed to maintain the total assets of the System at 90% of the total actuarial liabilities of the System.

Amounts received by the System pursuant to Section 25 of

the Budget Stabilization Act or Section 8.12 of the State Finance Act in any fiscal year do not reduce and do not constitute payment of any portion of the minimum State contribution required under this Article in that fiscal year. Such amounts shall not reduce, and shall not be included in the calculation of, the required State contributions under this Article in any future year until the System has reached a funding ratio of at least 90%. A reference in this Article to the "required State contribution" or any substantially similar term does not include or apply to any amounts payable to the System under Section 25 of the Budget Stabilization Act.

Notwithstanding any other provision of this Section, the required State contribution for State fiscal year 2005 and for fiscal year 2008 and each fiscal year thereafter, as calculated under this Section and certified under subsection (a-1), shall not exceed an amount equal to (i) the amount of the required State contribution that would have been calculated under this Section for that fiscal year if the System had not received any payments under subsection (d) of Section 7.2 of the General Obligation Bond Act, minus (ii) the portion of the State's total debt service payments for that fiscal year on the bonds issued in fiscal year 2003 for the purposes of that Section 7.2, as determined and certified by the Comptroller, that is the same as the System's portion of the total moneys distributed under subsection (d) of Section 7.2 of the General Obligation Bond Act. In determining this maximum for State

fiscal years 2008 through 2010, however, the amount referred to in item (i) shall be increased, as a percentage of the applicable employee payroll, in equal increments calculated from the sum of the required State contribution for State fiscal year 2007 plus the applicable portion of the State's total debt service payments for fiscal year 2007 on the bonds issued in fiscal year 2003 for the purposes of Section 7.2 of the General Obligation Bond Act, so that, by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

(c) Payment of the required State contributions and of all pensions, retirement annuities, death benefits, refunds, and other benefits granted under or assumed by this System, and all expenses in connection with the administration and operation thereof, are obligations of the State.

If members are paid from special trust or federal funds which are administered by the employing unit, whether school district or other unit, the employing unit shall pay to the System from such funds the full accruing retirement costs based upon that service, which, beginning July 1, 2014, shall be at a rate, expressed as a percentage of salary, equal to the total minimum contribution to the System to be made by the State for that fiscal year, including both normal cost and unfunded liability components, expressed as a percentage of payroll, as determined by the System under subsection (b-3) of this Section. Employer contributions, based on salary paid to

members from federal funds, may be forwarded by the distributing agency of the State of Illinois to the System prior to allocation, in an amount determined in accordance with guidelines established by such agency and the System. Any contribution for fiscal year 2015 collected as a result of the change made by this amendatory Act of the 98th General Assembly shall be considered a State contribution under subsection (b-3) of this Section.

(d) Effective July 1, 1986, any employer of a teacher as defined in paragraph (8) of Section 16-106 shall pay the employer's normal cost of benefits based upon the teacher's service, in addition to employee contributions, as determined by the System. Such employer contributions shall be forwarded monthly in accordance with guidelines established by the System.

However, with respect to benefits granted under Section 16-133.4 or 16-133.5 to a teacher as defined in paragraph (8) of Section 16-106, the employer's contribution shall be 12% (rather than 20%) of the member's highest annual salary rate for each year of creditable service granted, and the employer shall also pay the required employee contribution on behalf of the teacher. For the purposes of Sections 16-133.4 and 16-133.5, a teacher as defined in paragraph (8) of Section 16-106 who is serving in that capacity while on leave of absence from another employer under this Article shall not be considered an employee of the employer from which the teacher

is on leave.

(e) Beginning July 1, 1998, every employer of a teacher shall pay to the System an employer contribution computed as follows:

(1) Beginning July 1, 1998 through June 30, 1999, the employer contribution shall be equal to 0.3% of each teacher's salary.

(2) Beginning July 1, 1999 and thereafter, the employer contribution shall be equal to 0.58% of each teacher's salary.

The school district or other employing unit may pay these employer contributions out of any source of funding available for that purpose and shall forward the contributions to the System on the schedule established for the payment of member contributions.

These employer contributions are intended to offset a portion of the cost to the System of the increases in retirement benefits resulting from this amendatory Act of 1998.

Each employer of teachers is entitled to a credit against the contributions required under this subsection (e) with respect to salaries paid to teachers for the period January 1, 2002 through June 30, 2003, equal to the amount paid by that employer under subsection (a-5) of Section 6.6 of the State Employees Group Insurance Act of 1971 with respect to salaries paid to teachers for that period.

The additional 1% employee contribution required under

Section 16-152 by this amendatory Act of 1998 is the responsibility of the teacher and not the teacher's employer, unless the employer agrees, through collective bargaining or otherwise, to make the contribution on behalf of the teacher.

If an employer is required by a contract in effect on May 1, 1998 between the employer and an employee organization to pay, on behalf of all its full-time employees covered by this Article, all mandatory employee contributions required under this Article, then the employer shall be excused from paying the employer contribution required under this subsection (e) for the balance of the term of that contract. The employer and the employee organization shall jointly certify to the System the existence of the contractual requirement, in such form as the System may prescribe. This exclusion shall cease upon the termination, extension, or renewal of the contract at any time after May 1, 1998.

(f) If the amount of a teacher's salary for any school year used to determine final average salary exceeds the member's annual full-time salary rate with the same employer for the previous school year by more than 6%, the teacher's employer shall pay to the System, in addition to all other payments required under this Section and in accordance with guidelines established by the System, the present value of the increase in benefits resulting from the portion of the increase in salary that is in excess of 6%. This present value shall be computed by the System on the basis of the actuarial assumptions and

tables used in the most recent actuarial valuation of the System that is available at the time of the computation. If a teacher's salary for the 2005-2006 school year is used to determine final average salary under this subsection (f), then the changes made to this subsection (f) by Public Act 94-1057 shall apply in calculating whether the increase in his or her salary is in excess of 6%. For the purposes of this Section, change in employment under Section 10-21.12 of the School Code on or after June 1, 2005 shall constitute a change in employer. The System may require the employer to provide any pertinent information or documentation. The changes made to this subsection (f) by this amendatory Act of the 94th General Assembly apply without regard to whether the teacher was in service on or after its effective date.

Whenever it determines that a payment is or may be required under this subsection, the System shall calculate the amount of the payment and bill the employer for that amount. The bill shall specify the calculations used to determine the amount due. If the employer disputes the amount of the bill, it may, within 30 days after receipt of the bill, apply to the System in writing for a recalculation. The application must specify in detail the grounds of the dispute and, if the employer asserts that the calculation is subject to subsection (g) or (h) of this Section, must include an affidavit setting forth and attesting to all facts within the employer's knowledge that are pertinent to the applicability of that subsection. Upon

receiving a timely application for recalculation, the System shall review the application and, if appropriate, recalculate the amount due.

The employer contributions required under this subsection (f) may be paid in the form of a lump sum within 90 days after receipt of the bill. If the employer contributions are not paid within 90 days after receipt of the bill, then interest will be charged at a rate equal to the System's annual actuarially assumed rate of return on investment compounded annually from the 91st day after receipt of the bill. Payments must be concluded within 3 years after the employer's receipt of the bill.

(g) This subsection (g) applies only to payments made or salary increases given on or after June 1, 2005 but before July 1, 2011. The changes made by Public Act 94-1057 shall not require the System to refund any payments received before July 31, 2006 (the effective date of Public Act 94-1057).

When assessing payment for any amount due under subsection (f), the System shall exclude salary increases paid to teachers under contracts or collective bargaining agreements entered into, amended, or renewed before June 1, 2005.

When assessing payment for any amount due under subsection (f), the System shall exclude salary increases paid to a teacher at a time when the teacher is 10 or more years from retirement eligibility under Section 16-132 or 16-133.2.

When assessing payment for any amount due under subsection

(f), the System shall exclude salary increases resulting from overload work, including summer school, when the school district has certified to the System, and the System has approved the certification, that (i) the overload work is for the sole purpose of classroom instruction in excess of the standard number of classes for a full-time teacher in a school district during a school year and (ii) the salary increases are equal to or less than the rate of pay for classroom instruction computed on the teacher's current salary and work schedule.

When assessing payment for any amount due under subsection (f), the System shall exclude a salary increase resulting from a promotion (i) for which the employee is required to hold a certificate or supervisory endorsement issued by the State Teacher Certification Board that is a different certification or supervisory endorsement than is required for the teacher's previous position and (ii) to a position that has existed and been filled by a member for no less than one complete academic year and the salary increase from the promotion is an increase that results in an amount no greater than the lesser of the average salary paid for other similar positions in the district requiring the same certification or the amount stipulated in the collective bargaining agreement for a similar position requiring the same certification.

When assessing payment for any amount due under subsection (f), the System shall exclude any payment to the teacher from the State of Illinois or the State Board of Education over

which the employer does not have discretion, notwithstanding that the payment is included in the computation of final average salary.

(h) When assessing payment for any amount due under subsection (f), the System shall exclude any salary increase described in subsection (g) of this Section given on or after July 1, 2011 but before July 1, 2014 under a contract or collective bargaining agreement entered into, amended, or renewed on or after June 1, 2005 but before July 1, 2011. Notwithstanding any other provision of this Section, any payments made or salary increases given after June 30, 2014 shall be used in assessing payment for any amount due under subsection (f) of this Section.

(i) The System shall prepare a report and file copies of the report with the Governor and the General Assembly by January 1, 2007 that contains all of the following information:

(1) The number of recalculations required by the changes made to this Section by Public Act 94-1057 for each employer.

(2) The dollar amount by which each employer's contribution to the System was changed due to recalculations required by Public Act 94-1057.

(3) The total amount the System received from each employer as a result of the changes made to this Section by Public Act 94-4.

(4) The increase in the required State contribution

resulting from the changes made to this Section by Public Act 94-1057.

(j) For purposes of determining the required State contribution to the System, the value of the System's assets shall be equal to the actuarial value of the System's assets, which shall be calculated as follows:

As of June 30, 2008, the actuarial value of the System's assets shall be equal to the market value of the assets as of that date. In determining the actuarial value of the System's assets for fiscal years after June 30, 2008, any actuarial gains or losses from investment return incurred in a fiscal year shall be recognized in equal annual amounts over the 5-year period following that fiscal year.

(k) For purposes of determining the required State contribution to the system for a particular year, the actuarial value of assets shall be assumed to earn a rate of return equal to the system's actuarially assumed rate of return.

(Source: P.A. 96-43, eff. 7-15-09; 96-1497, eff. 1-14-11; 96-1511, eff. 1-27-11; 96-1554, eff. 3-18-11; 97-694, eff. 6-18-12; 97-813, eff. 7-13-12.)

(Text of Section after amendment by P.A. 98-599)

Sec. 16-158. Contributions by State and other employing units.

(a) The State shall make contributions to the System by means of appropriations from the Common School Fund and other

State funds of amounts which, together with other employer contributions, employee contributions, investment income, and other income, will be sufficient to meet the cost of maintaining and administering the System on a 100% funded basis in accordance with actuarial recommendations by the end of State fiscal year 2044.

The Board shall determine the amount of State contributions required for each fiscal year on the basis of the actuarial tables and other assumptions adopted by the Board and the recommendations of the actuary, using the formula in subsection (b-3).

(a-1) Annually, on or before November 15 through November 15, 2011, the Board shall certify to the Governor the amount of the required State contribution for the coming fiscal year. The certification under this subsection (a-1) shall include a copy of the actuarial recommendations upon which it is based.

On or before May 1, 2004, the Board shall recalculate and recertify to the Governor the amount of the required State contribution to the System for State fiscal year 2005, taking into account the amounts appropriated to and received by the System under subsection (d) of Section 7.2 of the General Obligation Bond Act.

On or before July 1, 2005, the Board shall recalculate and recertify to the Governor the amount of the required State contribution to the System for State fiscal year 2006, taking into account the changes in required State contributions made

by this amendatory Act of the 94th General Assembly.

On or before April 1, 2011, the Board shall recalculate and recertify to the Governor the amount of the required State contribution to the System for State fiscal year 2011, applying the changes made by Public Act 96-889 to the System's assets and liabilities as of June 30, 2009 as though Public Act 96-889 was approved on that date.

(a-5) On or before November 1 of each year, beginning November 1, 2012, the Board shall submit to the State Actuary, the Governor, and the General Assembly a proposed certification of the amount of the required State contribution to the System for the next fiscal year, along with all of the actuarial assumptions, calculations, and data upon which that proposed certification is based. On or before January 1 of each year, beginning January 1, 2013, the State Actuary shall issue a preliminary report concerning the proposed certification and identifying, if necessary, recommended changes in actuarial assumptions that the Board must consider before finalizing its certification of the required State contributions.

On or before January 15, 2013 and each January 15 thereafter, the Board shall certify to the Governor and the General Assembly the amount of the required State contribution for the next fiscal year. The certification shall include a copy of the actuarial recommendations upon which it is based and shall specifically identify the System's projected State normal cost for that fiscal year. The Board's certification

must note any deviations from the State Actuary's recommended changes, the reason or reasons for not following the State Actuary's recommended changes, and the fiscal impact of not following the State Actuary's recommended changes on the required State contribution.

(a-10) For purposes of Section (c-5) of Section 20 of the Budget Stabilization Act, on or before November 1 of each year beginning November 1, 2014, the Board shall determine the amount of the State contribution to the System that would have been required for the next fiscal year if this amendatory Act of the 98th General Assembly had not taken effect, using the best and most recent available data but based on the law in effect on May 31, 2014. The Board shall submit to the State Actuary, the Governor, and the General Assembly a proposed certification, along with the relevant law, actuarial assumptions, calculations, and data upon which that certification is based. On or before January 1, 2015 and every January 1 thereafter, the State Actuary shall issue a preliminary report concerning the proposed certification and identifying, if necessary, recommended changes in actuarial assumptions that the Board must consider before finalizing its certification. On or before January 15, 2015 and every January 1 thereafter, the Board shall certify to the Governor and the General Assembly the amount of the State contribution to the System that would have been required for the next fiscal year if this amendatory Act of the 98th General Assembly had not

taken effect, using the best and most recent available data but based on the law in effect on May 31, 2014. The Board's certification must note any deviations from the State Actuary's recommended changes, the reason or reasons for not following the State Actuary's recommended changes, and the impact of not following the State Actuary's recommended changes.

(b) Through State fiscal year 1995, the State contributions shall be paid to the System in accordance with Section 18-7 of the School Code.

(b-1) Beginning in State fiscal year 1996, on the 15th day of each month, or as soon thereafter as may be practicable, the Board shall submit vouchers for payment of State contributions to the System, in a total monthly amount of one-twelfth of the required annual State contribution certified under subsection (a-1). From the effective date of this amendatory Act of the 93rd General Assembly through June 30, 2004, the Board shall not submit vouchers for the remainder of fiscal year 2004 in excess of the fiscal year 2004 certified contribution amount determined under this Section after taking into consideration the transfer to the System under subsection (a) of Section 6z-61 of the State Finance Act. These vouchers shall be paid by the State Comptroller and Treasurer by warrants drawn on the funds appropriated to the System for that fiscal year.

If in any month the amount remaining unexpended from all other appropriations to the System for the applicable fiscal year (including the appropriations to the System under Section

8.12 of the State Finance Act and Section 1 of the State Pension Funds Continuing Appropriation Act) is less than the amount lawfully vouchered under this subsection, the difference shall be paid from the Common School Fund under the continuing appropriation authority provided in Section 1.1 of the State Pension Funds Continuing Appropriation Act.

(b-2) Allocations from the Common School Fund apportioned to school districts not coming under this System shall not be diminished or affected by the provisions of this Article.

(b-3) For State fiscal years 2015 through 2044, the minimum contribution to the System to be made by the State for each fiscal year shall be an amount determined by the System to be equal to the sum of (1) the State's portion of the projected normal cost for that fiscal year, plus (2) an amount sufficient to bring the total assets of the System up to 100% of the total actuarial liabilities of the System by the end of State fiscal year 2044. In making these determinations, the required State contribution shall be calculated each year as a level percentage of payroll over the years remaining to and including fiscal year 2044 and shall be determined under the projected unit cost method for fiscal year 2015 and under the entry age normal actuarial cost method for fiscal years 2016 through 2044.

For State fiscal years 2012 through 2014, the minimum contribution to the System to be made by the State for each fiscal year shall be an amount determined by the System to be

sufficient to bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of State fiscal year 2045. In making these determinations, the required State contribution shall be calculated each year as a level percentage of payroll over the years remaining to and including fiscal year 2045 and shall be determined under the projected unit credit actuarial cost method.

For State fiscal years 1996 through 2005, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments so that by State fiscal year 2011, the State is contributing at the rate required under this Section; except that in the following specified State fiscal years, the State contribution to the System shall not be less than the following indicated percentages of the applicable employee payroll, even if the indicated percentage will produce a State contribution in excess of the amount otherwise required under this subsection and subsection (a), and notwithstanding any contrary certification made under subsection (a-1) before the effective date of this amendatory Act of 1998: 10.02% in FY 1999; 10.77% in FY 2000; 11.47% in FY 2001; 12.16% in FY 2002; 12.86% in FY 2003; and 13.56% in FY 2004.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2006 is \$534,627,700.

Notwithstanding any other provision of this Article, the

total required State contribution for State fiscal year 2007 is \$738,014,500.

For each of State fiscal years 2008 through 2009, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments from the required State contribution for State fiscal year 2007, so that by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2010 is \$2,089,268,000 and shall be made from the proceeds of bonds sold in fiscal year 2010 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the Common School Fund in fiscal year 2010, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2011 is the amount recertified by the System on or before April 1, 2011 pursuant to subsection (a-1) of this Section and shall be made from the proceeds of bonds sold in fiscal year 2011 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the Common School Fund in fiscal year 2011, and (iii) any

reduction in bond proceeds due to the issuance of discounted bonds, if applicable. This amount shall include, in addition to the amount certified by the System, an amount necessary to meet employer contributions required by the State as an employer under paragraph (e) of this Section, which may also be used by the System for contributions required by paragraph (a) of Section 16-127.

Beginning in State fiscal year 2045, the minimum State contribution for each fiscal year shall be the amount needed to maintain the total assets of the System at 100% of the total actuarial liabilities of the System.

Amounts received by the System pursuant to Section 25 of the Budget Stabilization Act or Section 8.12 of the State Finance Act in any fiscal year do not reduce and do not constitute payment of any portion of the minimum State contribution required under this Article in that fiscal year. Such amounts shall not reduce, and shall not be included in the calculation of, the required State contributions under this Article in any future year until the System has reached a funding ratio of at least 100%. A reference in this Article to the "required State contribution" or any substantially similar term does not include or apply to any amounts payable to the System under Section 25 of the Budget Stabilization Act.

Notwithstanding any other provision of this Section, the required State contribution for State fiscal year 2005 and for fiscal year 2008 and each fiscal year thereafter through State

fiscal year 2014, as calculated under this Section and certified under subsection (a-1), shall not exceed an amount equal to (i) the amount of the required State contribution that would have been calculated under this Section for that fiscal year if the System had not received any payments under subsection (d) of Section 7.2 of the General Obligation Bond Act, minus (ii) the portion of the State's total debt service payments for that fiscal year on the bonds issued in fiscal year 2003 for the purposes of that Section 7.2, as determined and certified by the Comptroller, that is the same as the System's portion of the total moneys distributed under subsection (d) of Section 7.2 of the General Obligation Bond Act. In determining this maximum for State fiscal years 2008 through 2010, however, the amount referred to in item (i) shall be increased, as a percentage of the applicable employee payroll, in equal increments calculated from the sum of the required State contribution for State fiscal year 2007 plus the applicable portion of the State's total debt service payments for fiscal year 2007 on the bonds issued in fiscal year 2003 for the purposes of Section 7.2 of the General Obligation Bond Act, so that, by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

(c) Payment of the required State contributions and of all pensions, retirement annuities, death benefits, refunds, and other benefits granted under or assumed by this System, and all expenses in connection with the administration and operation

thereof, are obligations of the State.

If members are paid from special trust or federal funds which are administered by the employing unit, whether school district or other unit, the employing unit shall pay to the System from such funds the full accruing retirement costs based upon that service, which, beginning July 1, 2014, shall be at a rate, expressed as a percentage of salary, equal to the total minimum contribution to the System to be made by the State for that fiscal year, including both normal cost and unfunded liability components, expressed as a percentage of payroll, as determined by the System under subsection (b-3) of this Section. Employer contributions, based on salary paid to members from federal funds, may be forwarded by the distributing agency of the State of Illinois to the System prior to allocation, in an amount determined in accordance with guidelines established by such agency and the System. Any contribution for fiscal year 2015 collected as a result of the change made by this amendatory Act of the 98th General Assembly shall be considered a State contribution under subsection (b-3) of this Section.

(d) Effective July 1, 1986, any employer of a teacher as defined in paragraph (8) of Section 16-106 shall pay the employer's normal cost of benefits based upon the teacher's service, in addition to employee contributions, as determined by the System. Such employer contributions shall be forwarded monthly in accordance with guidelines established by the

System.

However, with respect to benefits granted under Section 16-133.4 or 16-133.5 to a teacher as defined in paragraph (8) of Section 16-106, the employer's contribution shall be 12% (rather than 20%) of the member's highest annual salary rate for each year of creditable service granted, and the employer shall also pay the required employee contribution on behalf of the teacher. For the purposes of Sections 16-133.4 and 16-133.5, a teacher as defined in paragraph (8) of Section 16-106 who is serving in that capacity while on leave of absence from another employer under this Article shall not be considered an employee of the employer from which the teacher is on leave.

(e) Beginning July 1, 1998, every employer of a teacher shall pay to the System an employer contribution computed as follows:

(1) Beginning July 1, 1998 through June 30, 1999, the employer contribution shall be equal to 0.3% of each teacher's salary.

(2) Beginning July 1, 1999 and thereafter, the employer contribution shall be equal to 0.58% of each teacher's salary.

The school district or other employing unit may pay these employer contributions out of any source of funding available for that purpose and shall forward the contributions to the System on the schedule established for the payment of member

contributions.

These employer contributions are intended to offset a portion of the cost to the System of the increases in retirement benefits resulting from this amendatory Act of 1998.

Each employer of teachers is entitled to a credit against the contributions required under this subsection (e) with respect to salaries paid to teachers for the period January 1, 2002 through June 30, 2003, equal to the amount paid by that employer under subsection (a-5) of Section 6.6 of the State Employees Group Insurance Act of 1971 with respect to salaries paid to teachers for that period.

The additional 1% employee contribution required under Section 16-152 by this amendatory Act of 1998 is the responsibility of the teacher and not the teacher's employer, unless the employer agrees, through collective bargaining or otherwise, to make the contribution on behalf of the teacher.

If an employer is required by a contract in effect on May 1, 1998 between the employer and an employee organization to pay, on behalf of all its full-time employees covered by this Article, all mandatory employee contributions required under this Article, then the employer shall be excused from paying the employer contribution required under this subsection (e) for the balance of the term of that contract. The employer and the employee organization shall jointly certify to the System the existence of the contractual requirement, in such form as the System may prescribe. This exclusion shall cease upon the

termination, extension, or renewal of the contract at any time after May 1, 1998.

(f) If the amount of a teacher's salary for any school year used to determine final average salary exceeds the member's annual full-time salary rate with the same employer for the previous school year by more than 6%, the teacher's employer shall pay to the System, in addition to all other payments required under this Section and in accordance with guidelines established by the System, the present value of the increase in benefits resulting from the portion of the increase in salary that is in excess of 6%. This present value shall be computed by the System on the basis of the actuarial assumptions and tables used in the most recent actuarial valuation of the System that is available at the time of the computation. If a teacher's salary for the 2005-2006 school year is used to determine final average salary under this subsection (f), then the changes made to this subsection (f) by Public Act 94-1057 shall apply in calculating whether the increase in his or her salary is in excess of 6%. For the purposes of this Section, change in employment under Section 10-21.12 of the School Code on or after June 1, 2005 shall constitute a change in employer. The System may require the employer to provide any pertinent information or documentation. The changes made to this subsection (f) by this amendatory Act of the 94th General Assembly apply without regard to whether the teacher was in service on or after its effective date.

Whenever it determines that a payment is or may be required under this subsection, the System shall calculate the amount of the payment and bill the employer for that amount. The bill shall specify the calculations used to determine the amount due. If the employer disputes the amount of the bill, it may, within 30 days after receipt of the bill, apply to the System in writing for a recalculation. The application must specify in detail the grounds of the dispute and, if the employer asserts that the calculation is subject to subsection (g) or (h) of this Section, must include an affidavit setting forth and attesting to all facts within the employer's knowledge that are pertinent to the applicability of that subsection. Upon receiving a timely application for recalculation, the System shall review the application and, if appropriate, recalculate the amount due.

The employer contributions required under this subsection (f) may be paid in the form of a lump sum within 90 days after receipt of the bill. If the employer contributions are not paid within 90 days after receipt of the bill, then interest will be charged at a rate equal to the System's annual actuarially assumed rate of return on investment compounded annually from the 91st day after receipt of the bill. Payments must be concluded within 3 years after the employer's receipt of the bill.

(g) This subsection (g) applies only to payments made or salary increases given on or after June 1, 2005 but before July

1, 2011. The changes made by Public Act 94-1057 shall not require the System to refund any payments received before July 31, 2006 (the effective date of Public Act 94-1057).

When assessing payment for any amount due under subsection (f), the System shall exclude salary increases paid to teachers under contracts or collective bargaining agreements entered into, amended, or renewed before June 1, 2005.

When assessing payment for any amount due under subsection (f), the System shall exclude salary increases paid to a teacher at a time when the teacher is 10 or more years from retirement eligibility under Section 16-132 or 16-133.2.

When assessing payment for any amount due under subsection (f), the System shall exclude salary increases resulting from overload work, including summer school, when the school district has certified to the System, and the System has approved the certification, that (i) the overload work is for the sole purpose of classroom instruction in excess of the standard number of classes for a full-time teacher in a school district during a school year and (ii) the salary increases are equal to or less than the rate of pay for classroom instruction computed on the teacher's current salary and work schedule.

When assessing payment for any amount due under subsection (f), the System shall exclude a salary increase resulting from a promotion (i) for which the employee is required to hold a certificate or supervisory endorsement issued by the State Teacher Certification Board that is a different certification

or supervisory endorsement than is required for the teacher's previous position and (ii) to a position that has existed and been filled by a member for no less than one complete academic year and the salary increase from the promotion is an increase that results in an amount no greater than the lesser of the average salary paid for other similar positions in the district requiring the same certification or the amount stipulated in the collective bargaining agreement for a similar position requiring the same certification.

When assessing payment for any amount due under subsection (f), the System shall exclude any payment to the teacher from the State of Illinois or the State Board of Education over which the employer does not have discretion, notwithstanding that the payment is included in the computation of final average salary.

(h) When assessing payment for any amount due under subsection (f), the System shall exclude any salary increase described in subsection (g) of this Section given on or after July 1, 2011 but before July 1, 2014 under a contract or collective bargaining agreement entered into, amended, or renewed on or after June 1, 2005 but before July 1, 2011. Notwithstanding any other provision of this Section, any payments made or salary increases given after June 30, 2014 shall be used in assessing payment for any amount due under subsection (f) of this Section.

(i) The System shall prepare a report and file copies of

the report with the Governor and the General Assembly by January 1, 2007 that contains all of the following information:

(1) The number of recalculations required by the changes made to this Section by Public Act 94-1057 for each employer.

(2) The dollar amount by which each employer's contribution to the System was changed due to recalculations required by Public Act 94-1057.

(3) The total amount the System received from each employer as a result of the changes made to this Section by Public Act 94-4.

(4) The increase in the required State contribution resulting from the changes made to this Section by Public Act 94-1057.

(j) For purposes of determining the required State contribution to the System, the value of the System's assets shall be equal to the actuarial value of the System's assets, which shall be calculated as follows:

As of June 30, 2008, the actuarial value of the System's assets shall be equal to the market value of the assets as of that date. In determining the actuarial value of the System's assets for fiscal years after June 30, 2008, any actuarial gains or losses from investment return incurred in a fiscal year shall be recognized in equal annual amounts over the 5-year period following that fiscal year.

(k) For purposes of determining the required State

contribution to the system for a particular year, the actuarial value of assets shall be assumed to earn a rate of return equal to the system's actuarially assumed rate of return.

(Source: P.A. 97-694, eff. 6-18-12; 97-813, eff. 7-13-12; 98-599, eff. 6-1-14.)

Section 20-55. The Illinois Police Training Act is amended by changing Section 9 as follows:

(50 ILCS 705/9) (from Ch. 85, par. 509)

Sec. 9. A special fund is hereby established in the State Treasury to be known as "The Traffic and Criminal Conviction Surcharge Fund" and shall be financed as provided in Section 9.1 of this Act and Section 5-9-1 of the "Unified Code of Corrections", unless the fines, costs or additional amounts imposed are subject to disbursement by the circuit clerk under Section 27.5 of the Clerks of Courts Act. Moneys in this Fund shall be expended as follows:

(1) A portion of the total amount deposited in the Fund may be used, as appropriated by the General Assembly, for the ordinary and contingent expenses of the Illinois Law Enforcement Training Standards Board;

(2) A portion of the total amount deposited in the Fund shall be appropriated for the reimbursement of local governmental agencies participating in training programs certified by the Board, in an amount equaling 1/2 of the

total sum paid by such agencies during the State's previous fiscal year for mandated training for probationary police officers or probationary county corrections officers and for optional advanced and specialized law enforcement or county corrections training. These reimbursements may include the costs for tuition at training schools, the salaries of trainees while in schools, and the necessary travel and room and board expenses for each trainee. If the appropriations under this paragraph (2) are not sufficient to fully reimburse the participating local governmental agencies, the available funds shall be apportioned among such agencies, with priority first given to repayment of the costs of mandatory training given to law enforcement officer or county corrections officer recruits, then to repayment of costs of advanced or specialized training for permanent police officers or permanent county corrections officers;

(3) A portion of the total amount deposited in the Fund may be used to fund the "Intergovernmental Law Enforcement Officer's In-Service Training Act", veto overridden October 29, 1981, as now or hereafter amended, at a rate and method to be determined by the board;

(4) A portion of the Fund also may be used by the Illinois Department of State Police for expenses incurred in the training of employees from any State, county or municipal agency whose function includes enforcement of

criminal or traffic law;

(5) A portion of the Fund may be used by the Board to fund grant-in-aid programs and services for the training of employees from any county or municipal agency whose functions include corrections or the enforcement of criminal or traffic law; and

(6) For fiscal years 2013, 2014, and 2015 ~~2014~~ only, a portion of the Fund also may be used by the Department of State Police to finance any of its lawful purposes or functions.

All payments from the Traffic and Criminal Conviction Surcharge Fund shall be made each year from moneys appropriated for the purposes specified in this Section. No more than 50% of any appropriation under this Act shall be spent in any city having a population of more than 500,000. The State Comptroller and the State Treasurer shall from time to time, at the direction of the Governor, transfer from the Traffic and Criminal Conviction Surcharge Fund to the General Revenue Fund in the State Treasury such amounts as the Governor determines are in excess of the amounts required to meet the obligations of the Traffic and Criminal Conviction Surcharge Fund.

(Source: P.A. 97-732, eff. 6-30-12; 98-24, eff. 6-19-13.)

Section 20-60. The Law Enforcement Camera Grant Act is amended by changing Section 10 as follows:

(50 ILCS 707/10)

Sec. 10. Law Enforcement Camera Grant Fund; creation, rules.

(a) The Law Enforcement Camera Grant Fund is created as a special fund in the State treasury. From appropriations to the Board from the Fund, the Board must make grants to units of local government in Illinois for the purpose of installing video cameras in law enforcement vehicles and training law enforcement officers in the operation of the cameras.

Moneys received for the purposes of this Section, including, without limitation, fee receipts and gifts, grants, and awards from any public or private entity, must be deposited into the Fund. Any interest earned on moneys in the Fund must be deposited into the Fund.

(b) The Board may set requirements for the distribution of grant moneys and determine which law enforcement agencies are eligible.

(c) The Board shall develop model rules to be adopted by law enforcement agencies that receive grants under this Section. The rules shall include the following requirements:

(1) Cameras must be installed in the law enforcement vehicles.

(2) Videotaping must provide audio of the officer when the officer is outside of the vehicle.

(3) Camera access must be restricted to the supervisors of the officer in the vehicle.

(4) Cameras must be turned on continuously throughout the officer's shift.

(5) A copy of the videotape must be made available upon request to personnel of the law enforcement agency, the local State's Attorney, and any persons depicted in the video. Procedures for distribution of the videotape must include safeguards to protect the identities of individuals who are not a party to the requested stop.

(6) Law enforcement agencies that receive moneys under this grant shall provide for storage of the tapes for a period of not less than 2 years.

(d) Any law enforcement agency receiving moneys under this Section must provide an annual report to the Board, the Governor, and the General Assembly, which will be due on May 1 of the year following the receipt of the grant and each May 1 thereafter during the period of the grant. The report shall include (i) the number of cameras received by the law enforcement agency, (ii) the number of cameras actually installed in law enforcement vehicles, (iii) a brief description of the review process used by supervisors within the law enforcement agency, (iv) a list of any criminal, traffic, ordinance, and civil cases where video recordings were used, including party names, case numbers, offenses charged, and disposition of the matter, (this item applies, but is not limited to, court proceedings, coroner's inquests, grand jury proceedings, and plea bargains), and (v) any other information

relevant to the administration of the program.

(e) No applications for grant money under this Section shall be accepted before January 1, 2007 or after January 1, 2011.

(f) Notwithstanding any other provision of law, in addition to any other transfers that may be provided by law, on July 1, 2012 only, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer any funds in excess of \$1,000,000 held in the Law Enforcement Camera Grant Fund to the State Police Operations Assistance Fund.

(g) Notwithstanding any other provision of law, in addition to any other transfers that may be provided by law, on July 1, 2013 only, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$2,000,000 from the Law Enforcement Camera Grant Fund to the Traffic and Criminal Conviction Surcharge Fund.

(h) Notwithstanding any other provision of law, in addition to any other transfers that may be provided by law, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$2,000,000 from the Law Enforcement Camera Grant Fund to the Traffic and Criminal Conviction Surcharge Fund according to the schedule specified as follows: one-half of the specified amount shall be transferred on July 1, 2014, or as soon thereafter as practical, and one-half of the specified amount shall be transferred on June 1, 2015, or as soon

thereafter as practical.

(Source: P.A. 97-732, eff. 6-30-12; 98-24, eff. 6-19-13.)

Section 20-65. The Family Practice Residency Act is amended by changing Sections 2, 3, and 4.10 and by adding Section 3.09 as follows:

(110 ILCS 935/2) (from Ch. 144, par. 1452)

Sec. 2. The purpose of this Act is to establish programs ~~a program~~ in the Illinois Department of Public Health to upgrade primary health care services for all citizens of the State, to increase access, and to reduce health care disparities by providing grants to family practice and preventive medicine residency programs, scholarships to medical students, and a loan repayment program for physicians and other eligible primary care providers who will agree to practice in areas of the State demonstrating the greatest need for more professional medical care. The programs ~~program~~ shall encourage family practice physicians and other eligible primary care providers to locate in areas where health manpower shortages exist and to increase the total number of family practice physicians and other eligible primary care providers in the State.

(Source: P.A. 86-926.)

(110 ILCS 935/3) (from Ch. 144, par. 1453)

Sec. 3. The terms specified in the following Sections ~~3.01~~

~~through 3.08~~ have the meanings ascribed to them in those Sections unless the context of this Act otherwise requires.

(Source: P.A. 80-478.)

(110 ILCS 935/3.09 new)

Sec. 3.09. Eligible primary care providers. "Eligible primary care providers" means health care providers within specialties determined to be eligible by the U.S. Health Resources and Services Administration for the National Health Service Corps Loan Repayment Program.

(110 ILCS 935/4.10) (from Ch. 144, par. 1454.10)

Sec. 4.10. To establish programs ~~a program~~, and the criteria for such programs ~~program~~, for the repayment of the educational loans of primary care physicians and other eligible primary care providers who agree to serve in Designated Shortage Areas for a specified period of time, no less than 2 years. Payments under this program may be made for the principal, interest and related expenses of government and commercial loans received by the individual for tuition expenses, and all other reasonable educational expenses incurred by the individual. ~~The maximum annual payment which may be made to an individual under this law is \$20,000, or 25% of the total covered educational indebtedness as provided in this Section, whichever is less.~~ Payments made under this provision shall be exempt from Illinois State Income Tax. The

Department may use tobacco settlement recovery funding or other available funding to implement this Section.

(Source: P.A. 92-16, eff. 6-28-01.)

Section 20-70. The Illinois Public Aid Code is amended by changing Sections 3-5, 5-33, and 5-34 as follows:

(305 ILCS 5/3-5) (from Ch. 23, par. 3-5)

Sec. 3-5. Amount of aid. The amount and nature of financial aid granted to or in behalf of aged, blind, or disabled persons shall be determined in accordance with the standards, grant amounts, rules and regulations of the Illinois Department. Due regard shall be given to the requirements and conditions existing in each case, and to the amount of property owned and the income, money contributions, and other support, and resources received or obtainable by the person, from whatever source. However, the amount and nature of any financial aid is not affected by the payment of any grant under the "Senior Citizens and Disabled Persons Property Tax Relief Act" or any distributions or items of income described under subparagraph (X) of paragraph (2) of subsection (a) of Section 203 of the Illinois Income Tax Act. The aid shall be sufficient, when added to all other income, money contributions and support, to provide the person with a grant in the amount established by Department regulation for such a person, based upon standards providing a livelihood compatible with health and well-being.

Financial aid under this Article granted to persons who have been found ineligible for Supplemental Security Income (SSI) due to expiration of the period of eligibility for refugees and asylees pursuant to 8 U.S.C. 1612(a)(2) shall equal 90% of the current maximum SSI payment amount per month ~~not exceed \$500 per month.~~

(Source: P.A. 97-689, eff. 6-14-12.)

(305 ILCS 5/5-33 new)

Sec. 5-33. Personal needs allowance; ID/DD facility. During State fiscal year 2015 only and no later than January 1, 2015, the monthly personal needs allowance required under Section 1902(g) of Title XIX of the Social Security Act (42 U.S.C. 1396(g)) for any person residing in a facility licensed under the ID/DD Community Care Act and who has been determined eligible for medical assistance under this Code shall be no less than \$60.

This Section is repealed on January 1, 2016.

(305 ILCS 5/5-34 new)

Sec. 5-34. Personal needs allowance; CILA. During State fiscal year 2015 only and no later than January 1, 2015, the monthly personal needs allowance required under Section 1902(g) of Title XIX of the Social Security Act (42 U.S.C. 1396(g)) for any person residing in a facility licensed under the Community-Integrated Living Arrangements Licensure and

Certification Act, who is determined to be eligible for medical assistance under this Code and who is enrolled in the Illinois Home and Community Based Services Medicaid Waiver program for adults with developmental disabilities, shall be no less than \$60.

This Section is repealed on January 1, 2016.

ARTICLE 25. RETIREMENT CONTRIBUTIONS

Section 25-5. The State Finance Act is amended by changing Sections 8.12 and 14.1 as follows:

(30 ILCS 105/8.12) (from Ch. 127, par. 144.12)

Sec. 8.12. State Pensions Fund.

(a) The moneys in the State Pensions Fund shall be used exclusively for the administration of the Uniform Disposition of Unclaimed Property Act and for the expenses incurred by the Auditor General for administering the provisions of Section 2-8.1 of the Illinois State Auditing Act and for the funding of the unfunded liabilities of the designated retirement systems. Beginning in State fiscal year 2016 ~~2015~~, payments to the designated retirement systems under this Section shall be in addition to, and not in lieu of, any State contributions required under the Illinois Pension Code.

"Designated retirement systems" means:

(1) the State Employees' Retirement System of

Illinois;

(2) the Teachers' Retirement System of the State of Illinois;

(3) the State Universities Retirement System;

(4) the Judges Retirement System of Illinois; and

(5) the General Assembly Retirement System.

(b) Each year the General Assembly may make appropriations from the State Pensions Fund for the administration of the Uniform Disposition of Unclaimed Property Act.

Each month, the Commissioner of the Office of Banks and Real Estate shall certify to the State Treasurer the actual expenditures that the Office of Banks and Real Estate incurred conducting unclaimed property examinations under the Uniform Disposition of Unclaimed Property Act during the immediately preceding month. Within a reasonable time following the acceptance of such certification by the State Treasurer, the State Treasurer shall pay from its appropriation from the State Pensions Fund to the Bank and Trust Company Fund and the Savings and Residential Finance Regulatory Fund an amount equal to the expenditures incurred by each Fund for that month.

Each month, the Director of Financial Institutions shall certify to the State Treasurer the actual expenditures that the Department of Financial Institutions incurred conducting unclaimed property examinations under the Uniform Disposition of Unclaimed Property Act during the immediately preceding month. Within a reasonable time following the acceptance of

such certification by the State Treasurer, the State Treasurer shall pay from its appropriation from the State Pensions Fund to the Financial Institution Fund and the Credit Union Fund an amount equal to the expenditures incurred by each Fund for that month.

(c) As soon as possible after the effective date of this amendatory Act of the 93rd General Assembly, the General Assembly shall appropriate from the State Pensions Fund (1) to the State Universities Retirement System the amount certified under Section 15-165 during the prior year, (2) to the Judges Retirement System of Illinois the amount certified under Section 18-140 during the prior year, and (3) to the General Assembly Retirement System the amount certified under Section 2-134 during the prior year as part of the required State contributions to each of those designated retirement systems; except that amounts appropriated under this subsection (c) in State fiscal year 2005 shall not reduce the amount in the State Pensions Fund below \$5,000,000. If the amount in the State Pensions Fund does not exceed the sum of the amounts certified in Sections 15-165, 18-140, and 2-134 by at least \$5,000,000, the amount paid to each designated retirement system under this subsection shall be reduced in proportion to the amount certified by each of those designated retirement systems.

(c-5) For fiscal years 2006 through 2015 ~~2014~~, the General Assembly shall appropriate from the State Pensions Fund to the State Universities Retirement System the amount estimated to be

available during the fiscal year in the State Pensions Fund; provided, however, that the amounts appropriated under this subsection (c-5) shall not reduce the amount in the State Pensions Fund below \$5,000,000.

(c-6) For fiscal year 2016 ~~2015~~ and each fiscal year thereafter, as soon as may be practical after any money is deposited into the State Pensions Fund from the Unclaimed Property Trust Fund, the State Treasurer shall apportion the deposited amount among the designated retirement systems as defined in subsection (a) to reduce their actuarial reserve deficiencies. The State Comptroller and State Treasurer shall pay the apportioned amounts to the designated retirement systems to fund the unfunded liabilities of the designated retirement systems. The amount apportioned to each designated retirement system shall constitute a portion of the amount estimated to be available for appropriation from the State Pensions Fund that is the same as that retirement system's portion of the total actual reserve deficiency of the systems, as determined annually by the Governor's Office of Management and Budget at the request of the State Treasurer. The amounts apportioned under this subsection shall not reduce the amount in the State Pensions Fund below \$5,000,000.

(d) The Governor's Office of Management and Budget shall determine the individual and total reserve deficiencies of the designated retirement systems. For this purpose, the Governor's Office of Management and Budget shall utilize the

latest available audit and actuarial reports of each of the retirement systems and the relevant reports and statistics of the Public Employee Pension Fund Division of the Department of Insurance.

(d-1) As soon as practicable after the effective date of this amendatory Act of the 93rd General Assembly, the Comptroller shall direct and the Treasurer shall transfer from the State Pensions Fund to the General Revenue Fund, as funds become available, a sum equal to the amounts that would have been paid from the State Pensions Fund to the Teachers' Retirement System of the State of Illinois, the State Universities Retirement System, the Judges Retirement System of Illinois, the General Assembly Retirement System, and the State Employees' Retirement System of Illinois after the effective date of this amendatory Act during the remainder of fiscal year 2004 to the designated retirement systems from the appropriations provided for in this Section if the transfers provided in Section 6z-61 had not occurred. The transfers described in this subsection (d-1) are to partially repay the General Revenue Fund for the costs associated with the bonds used to fund the moneys transferred to the designated retirement systems under Section 6z-61.

(e) The changes to this Section made by this amendatory Act of 1994 shall first apply to distributions from the Fund for State fiscal year 1996.

(Source: P.A. 97-72, eff. 7-1-11; 97-732, eff. 6-30-12; 98-24,

eff. 6-19-13; 98-463, eff. 8-16-13.)

(30 ILCS 105/14.1) (from Ch. 127, par. 150.1)

Sec. 14.1. Appropriations for State contributions to the State Employees' Retirement System; payroll requirements.

(a) Appropriations for State contributions to the State Employees' Retirement System of Illinois shall be expended in the manner provided in this Section. Except as otherwise provided in subsections (a-1), (a-2), (a-3), and (a-4) at the time of each payment of salary to an employee under the personal services line item, payment shall be made to the State Employees' Retirement System, from the amount appropriated for State contributions to the State Employees' Retirement System, of an amount calculated at the rate certified for the applicable fiscal year by the Board of Trustees of the State Employees' Retirement System under Section 14-135.08 of the Illinois Pension Code. If a line item appropriation to an employer for this purpose is exhausted or is unavailable due to any limitation on appropriations that may apply, (including, but not limited to, limitations on appropriations from the Road Fund under Section 8.3 of the State Finance Act), the amounts shall be paid under the continuing appropriation for this purpose contained in the State Pension Funds Continuing Appropriation Act.

(a-1) Beginning on the effective date of this amendatory Act of the 93rd General Assembly through the payment of the

final payroll from fiscal year 2004 appropriations, appropriations for State contributions to the State Employees' Retirement System of Illinois shall be expended in the manner provided in this subsection (a-1). At the time of each payment of salary to an employee under the personal services line item from a fund other than the General Revenue Fund, payment shall be made for deposit into the General Revenue Fund from the amount appropriated for State contributions to the State Employees' Retirement System of an amount calculated at the rate certified for fiscal year 2004 by the Board of Trustees of the State Employees' Retirement System under Section 14-135.08 of the Illinois Pension Code. This payment shall be made to the extent that a line item appropriation to an employer for this purpose is available or unexhausted. No payment from appropriations for State contributions shall be made in conjunction with payment of salary to an employee under the personal services line item from the General Revenue Fund.

(a-2) For fiscal year 2010 only, at the time of each payment of salary to an employee under the personal services line item from a fund other than the General Revenue Fund, payment shall be made for deposit into the State Employees' Retirement System of Illinois from the amount appropriated for State contributions to the State Employees' Retirement System of Illinois of an amount calculated at the rate certified for fiscal year 2010 by the Board of Trustees of the State Employees' Retirement System of Illinois under Section

14-135.08 of the Illinois Pension Code. This payment shall be made to the extent that a line item appropriation to an employer for this purpose is available or unexhausted. For fiscal year 2010 only, no payment from appropriations for State contributions shall be made in conjunction with payment of salary to an employee under the personal services line item from the General Revenue Fund.

(a-3) For fiscal year 2011 only, at the time of each payment of salary to an employee under the personal services line item from a fund other than the General Revenue Fund, payment shall be made for deposit into the State Employees' Retirement System of Illinois from the amount appropriated for State contributions to the State Employees' Retirement System of Illinois of an amount calculated at the rate certified for fiscal year 2011 by the Board of Trustees of the State Employees' Retirement System of Illinois under Section 14-135.08 of the Illinois Pension Code. This payment shall be made to the extent that a line item appropriation to an employer for this purpose is available or unexhausted. For fiscal year 2011 only, no payment from appropriations for State contributions shall be made in conjunction with payment of salary to an employee under the personal services line item from the General Revenue Fund.

(a-4) In fiscal years 2012 through 2015 ~~2014~~ only, at the time of each payment of salary to an employee under the personal services line item from a fund other than the General

Revenue Fund, payment shall be made for deposit into the State Employees' Retirement System of Illinois from the amount appropriated for State contributions to the State Employees' Retirement System of Illinois of an amount calculated at the rate certified for the applicable fiscal year by the Board of Trustees of the State Employees' Retirement System of Illinois under Section 14-135.08 of the Illinois Pension Code. In fiscal years 2012 through 2015 ~~2014~~ only, no payment from appropriations for State contributions shall be made in conjunction with payment of salary to an employee under the personal services line item from the General Revenue Fund.

(b) Except during the period beginning on the effective date of this amendatory Act of the 93rd General Assembly and ending at the time of the payment of the final payroll from fiscal year 2004 appropriations, the State Comptroller shall not approve for payment any payroll voucher that (1) includes payments of salary to eligible employees in the State Employees' Retirement System of Illinois and (2) does not include the corresponding payment of State contributions to that retirement system at the full rate certified under Section 14-135.08 for that fiscal year for eligible employees, unless the balance in the fund on which the payroll voucher is drawn is insufficient to pay the total payroll voucher, or unavailable due to any limitation on appropriations that may apply, including, but not limited to, limitations on appropriations from the Road Fund under Section 8.3 of the

State Finance Act. If the State Comptroller approves a payroll voucher under this Section for which the fund balance is insufficient to pay the full amount of the required State contribution to the State Employees' Retirement System, the Comptroller shall promptly so notify the Retirement System.

(b-1) For fiscal year 2010 and fiscal year 2011 only, the State Comptroller shall not approve for payment any non-General Revenue Fund payroll voucher that (1) includes payments of salary to eligible employees in the State Employees' Retirement System of Illinois and (2) does not include the corresponding payment of State contributions to that retirement system at the full rate certified under Section 14-135.08 for that fiscal year for eligible employees, unless the balance in the fund on which the payroll voucher is drawn is insufficient to pay the total payroll voucher, or unavailable due to any limitation on appropriations that may apply, including, but not limited to, limitations on appropriations from the Road Fund under Section 8.3 of the State Finance Act. If the State Comptroller approves a payroll voucher under this Section for which the fund balance is insufficient to pay the full amount of the required State contribution to the State Employees' Retirement System of Illinois, the Comptroller shall promptly so notify the retirement system.

(c) Notwithstanding any other provisions of law, beginning July 1, 2007, required State and employee contributions to the State Employees' Retirement System of Illinois relating to

affected legislative staff employees shall be paid out of moneys appropriated for that purpose to the Commission on Government Forecasting and Accountability, rather than out of the lump-sum appropriations otherwise made for the payroll and other costs of those employees.

These payments must be made pursuant to payroll vouchers submitted by the employing entity as part of the regular payroll voucher process.

For the purpose of this subsection, "affected legislative staff employees" means legislative staff employees paid out of lump-sum appropriations made to the General Assembly, an Officer of the General Assembly, or the Senate Operations Commission, but does not include district-office staff or employees of legislative support services agencies.

(Source: P.A. 97-72, eff. 7-1-11; 97-732, eff. 6-30-12; 98-24, eff. 6-19-13.)

Section 25-10. The Illinois Pension Code is amended by changing Section 14-131 as follows:

(40 ILCS 5/14-131)

(Text of Section before amendment by P.A. 98-599)

Sec. 14-131. Contributions by State.

(a) The State shall make contributions to the System by appropriations of amounts which, together with other employer contributions from trust, federal, and other funds, employee

contributions, investment income, and other income, will be sufficient to meet the cost of maintaining and administering the System on a 90% funded basis in accordance with actuarial recommendations.

For the purposes of this Section and Section 14-135.08, references to State contributions refer only to employer contributions and do not include employee contributions that are picked up or otherwise paid by the State or a department on behalf of the employee.

(b) The Board shall determine the total amount of State contributions required for each fiscal year on the basis of the actuarial tables and other assumptions adopted by the Board, using the formula in subsection (e).

The Board shall also determine a State contribution rate for each fiscal year, expressed as a percentage of payroll, based on the total required State contribution for that fiscal year (less the amount received by the System from appropriations under Section 8.12 of the State Finance Act and Section 1 of the State Pension Funds Continuing Appropriation Act, if any, for the fiscal year ending on the June 30 immediately preceding the applicable November 15 certification deadline), the estimated payroll (including all forms of compensation) for personal services rendered by eligible employees, and the recommendations of the actuary.

For the purposes of this Section and Section 14.1 of the State Finance Act, the term "eligible employees" includes

employees who participate in the System, persons who may elect to participate in the System but have not so elected, persons who are serving a qualifying period that is required for participation, and annuitants employed by a department as described in subdivision (a) (1) or (a) (2) of Section 14-111.

(c) Contributions shall be made by the several departments for each pay period by warrants drawn by the State Comptroller against their respective funds or appropriations based upon vouchers stating the amount to be so contributed. These amounts shall be based on the full rate certified by the Board under Section 14-135.08 for that fiscal year. From the effective date of this amendatory Act of the 93rd General Assembly through the payment of the final payroll from fiscal year 2004 appropriations, the several departments shall not make contributions for the remainder of fiscal year 2004 but shall instead make payments as required under subsection (a-1) of Section 14.1 of the State Finance Act. The several departments shall resume those contributions at the commencement of fiscal year 2005.

(c-1) Notwithstanding subsection (c) of this Section, for fiscal years 2010, 2012, 2013, ~~and 2014,~~ and 2015 only, contributions by the several departments are not required to be made for General Revenue Funds payrolls processed by the Comptroller. Payrolls paid by the several departments from all other State funds must continue to be processed pursuant to subsection (c) of this Section.

(c-2) For State fiscal years 2010, 2012, 2013, ~~and 2014,~~ and 2015 only, on or as soon as possible after the 15th day of each month, the Board shall submit vouchers for payment of State contributions to the System, in a total monthly amount of one-twelfth of the fiscal year General Revenue Fund contribution as certified by the System pursuant to Section 14-135.08 of the Illinois Pension Code.

(d) If an employee is paid from trust funds or federal funds, the department or other employer shall pay employer contributions from those funds to the System at the certified rate, unless the terms of the trust or the federal-State agreement preclude the use of the funds for that purpose, in which case the required employer contributions shall be paid by the State. From the effective date of this amendatory Act of the 93rd General Assembly through the payment of the final payroll from fiscal year 2004 appropriations, the department or other employer shall not pay contributions for the remainder of fiscal year 2004 but shall instead make payments as required under subsection (a-1) of Section 14.1 of the State Finance Act. The department or other employer shall resume payment of contributions at the commencement of fiscal year 2005.

(e) For State fiscal years 2012 through 2045, the minimum contribution to the System to be made by the State for each fiscal year shall be an amount determined by the System to be sufficient to bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of

State fiscal year 2045. In making these determinations, the required State contribution shall be calculated each year as a level percentage of payroll over the years remaining to and including fiscal year 2045 and shall be determined under the projected unit credit actuarial cost method.

For State fiscal years 1996 through 2005, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments so that by State fiscal year 2011, the State is contributing at the rate required under this Section; except that (i) for State fiscal year 1998, for all purposes of this Code and any other law of this State, the certified percentage of the applicable employee payroll shall be 5.052% for employees earning eligible creditable service under Section 14-110 and 6.500% for all other employees, notwithstanding any contrary certification made under Section 14-135.08 before the effective date of this amendatory Act of 1997, and (ii) in the following specified State fiscal years, the State contribution to the System shall not be less than the following indicated percentages of the applicable employee payroll, even if the indicated percentage will produce a State contribution in excess of the amount otherwise required under this subsection and subsection (a): 9.8% in FY 1999; 10.0% in FY 2000; 10.2% in FY 2001; 10.4% in FY 2002; 10.6% in FY 2003; and 10.8% in FY 2004.

Notwithstanding any other provision of this Article, the total required State contribution to the System for State

fiscal year 2006 is \$203,783,900.

Notwithstanding any other provision of this Article, the total required State contribution to the System for State fiscal year 2007 is \$344,164,400.

For each of State fiscal years 2008 through 2009, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments from the required State contribution for State fiscal year 2007, so that by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

Notwithstanding any other provision of this Article, the total required State General Revenue Fund contribution for State fiscal year 2010 is \$723,703,100 and shall be made from the proceeds of bonds sold in fiscal year 2010 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the General Revenue Fund in fiscal year 2010, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

Notwithstanding any other provision of this Article, the total required State General Revenue Fund contribution for State fiscal year 2011 is the amount recertified by the System on or before April 1, 2011 pursuant to Section 14-135.08 and shall be made from the proceeds of bonds sold in fiscal year 2011 pursuant to Section 7.2 of the General Obligation Bond

Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the General Revenue Fund in fiscal year 2011, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

Beginning in State fiscal year 2046, the minimum State contribution for each fiscal year shall be the amount needed to maintain the total assets of the System at 90% of the total actuarial liabilities of the System.

Amounts received by the System pursuant to Section 25 of the Budget Stabilization Act or Section 8.12 of the State Finance Act in any fiscal year do not reduce and do not constitute payment of any portion of the minimum State contribution required under this Article in that fiscal year. Such amounts shall not reduce, and shall not be included in the calculation of, the required State contributions under this Article in any future year until the System has reached a funding ratio of at least 90%. A reference in this Article to the "required State contribution" or any substantially similar term does not include or apply to any amounts payable to the System under Section 25 of the Budget Stabilization Act.

Notwithstanding any other provision of this Section, the required State contribution for State fiscal year 2005 and for fiscal year 2008 and each fiscal year thereafter, as calculated under this Section and certified under Section 14-135.08, shall not exceed an amount equal to (i) the amount of the required

State contribution that would have been calculated under this Section for that fiscal year if the System had not received any payments under subsection (d) of Section 7.2 of the General Obligation Bond Act, minus (ii) the portion of the State's total debt service payments for that fiscal year on the bonds issued in fiscal year 2003 for the purposes of that Section 7.2, as determined and certified by the Comptroller, that is the same as the System's portion of the total moneys distributed under subsection (d) of Section 7.2 of the General Obligation Bond Act. In determining this maximum for State fiscal years 2008 through 2010, however, the amount referred to in item (i) shall be increased, as a percentage of the applicable employee payroll, in equal increments calculated from the sum of the required State contribution for State fiscal year 2007 plus the applicable portion of the State's total debt service payments for fiscal year 2007 on the bonds issued in fiscal year 2003 for the purposes of Section 7.2 of the General Obligation Bond Act, so that, by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

(f) After the submission of all payments for eligible employees from personal services line items in fiscal year 2004 have been made, the Comptroller shall provide to the System a certification of the sum of all fiscal year 2004 expenditures for personal services that would have been covered by payments to the System under this Section if the provisions of this

amendatory Act of the 93rd General Assembly had not been enacted. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under Section 14-135.08 for fiscal year 2004 in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System in fiscal year 2004 through payments under this Section and under Section 6z-61 of the State Finance Act. If the amount due is more than the amount received, the difference shall be termed the "Fiscal Year 2004 Shortfall" for purposes of this Section, and the Fiscal Year 2004 Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Fiscal Year 2004 Overpayment" for purposes of this Section, and the Fiscal Year 2004 Overpayment shall be repaid by the System to the Pension Contribution Fund as soon as practicable after the certification.

(g) For purposes of determining the required State contribution to the System, the value of the System's assets shall be equal to the actuarial value of the System's assets, which shall be calculated as follows:

As of June 30, 2008, the actuarial value of the System's assets shall be equal to the market value of the assets as of that date. In determining the actuarial value of the System's assets for fiscal years after June 30, 2008, any actuarial

gains or losses from investment return incurred in a fiscal year shall be recognized in equal annual amounts over the 5-year period following that fiscal year.

(h) For purposes of determining the required State contribution to the System for a particular year, the actuarial value of assets shall be assumed to earn a rate of return equal to the System's actuarially assumed rate of return.

(i) After the submission of all payments for eligible employees from personal services line items paid from the General Revenue Fund in fiscal year 2010 have been made, the Comptroller shall provide to the System a certification of the sum of all fiscal year 2010 expenditures for personal services that would have been covered by payments to the System under this Section if the provisions of this amendatory Act of the 96th General Assembly had not been enacted. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under Section 14-135.08 for fiscal year 2010 in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System in fiscal year 2010 through payments under this Section. If the amount due is more than the amount received, the difference shall be termed the "Fiscal Year 2010 Shortfall" for purposes of this Section, and the Fiscal Year 2010 Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount

received, the difference shall be termed the "Fiscal Year 2010 Overpayment" for purposes of this Section, and the Fiscal Year 2010 Overpayment shall be repaid by the System to the General Revenue Fund as soon as practicable after the certification.

(j) After the submission of all payments for eligible employees from personal services line items paid from the General Revenue Fund in fiscal year 2011 have been made, the Comptroller shall provide to the System a certification of the sum of all fiscal year 2011 expenditures for personal services that would have been covered by payments to the System under this Section if the provisions of this amendatory Act of the 96th General Assembly had not been enacted. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under Section 14-135.08 for fiscal year 2011 in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System in fiscal year 2011 through payments under this Section. If the amount due is more than the amount received, the difference shall be termed the "Fiscal Year 2011 Shortfall" for purposes of this Section, and the Fiscal Year 2011 Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Fiscal Year 2011 Overpayment" for purposes of this Section, and the Fiscal Year 2011 Overpayment shall be repaid by the System to the General

Revenue Fund as soon as practicable after the certification.

(k) For fiscal years 2012 through 2015 ~~2014~~ only, after the submission of all payments for eligible employees from personal services line items paid from the General Revenue Fund in the fiscal year have been made, the Comptroller shall provide to the System a certification of the sum of all expenditures in the fiscal year for personal services. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under Section 14-135.08 for the fiscal year in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System for the fiscal year. If the amount due is more than the amount received, the difference shall be termed the "Prior Fiscal Year Shortfall" for purposes of this Section, and the Prior Fiscal Year Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Prior Fiscal Year Overpayment" for purposes of this Section, and the Prior Fiscal Year Overpayment shall be repaid by the System to the General Revenue Fund as soon as practicable after the certification.

(Source: P.A. 97-72, eff. 7-1-11; 97-732, eff. 6-30-12; 98-24, eff. 6-19-13.)

(Text of Section after amendment by P.A. 98-599)

Sec. 14-131. Contributions by State.

(a) The State shall make contributions to the System by appropriations of amounts which, together with other employer contributions from trust, federal, and other funds, employee contributions, investment income, and other income, will be sufficient to meet the cost of maintaining and administering the System on a 100% funded basis in accordance with actuarial recommendations by the end of State fiscal year 2044.

For the purposes of this Section and Section 14-135.08, references to State contributions refer only to employer contributions and do not include employee contributions that are picked up or otherwise paid by the State or a department on behalf of the employee.

(b) The Board shall determine the total amount of State contributions required for each fiscal year on the basis of the actuarial tables and other assumptions adopted by the Board, using the formula in subsection (e).

The Board shall also determine a State contribution rate for each fiscal year, expressed as a percentage of payroll, based on the total required State contribution for that fiscal year (less the amount received by the System from appropriations under Section 8.12 of the State Finance Act and Section 1 of the State Pension Funds Continuing Appropriation Act, if any, for the fiscal year ending on the June 30 immediately preceding the applicable November 15 certification deadline), the estimated payroll (including all forms of

compensation) for personal services rendered by eligible employees, and the recommendations of the actuary.

For the purposes of this Section and Section 14.1 of the State Finance Act, the term "eligible employees" includes employees who participate in the System, persons who may elect to participate in the System but have not so elected, persons who are serving a qualifying period that is required for participation, and annuitants employed by a department as described in subdivision (a) (1) or (a) (2) of Section 14-111.

(c) Contributions shall be made by the several departments for each pay period by warrants drawn by the State Comptroller against their respective funds or appropriations based upon vouchers stating the amount to be so contributed. These amounts shall be based on the full rate certified by the Board under Section 14-135.08 for that fiscal year. From the effective date of this amendatory Act of the 93rd General Assembly through the payment of the final payroll from fiscal year 2004 appropriations, the several departments shall not make contributions for the remainder of fiscal year 2004 but shall instead make payments as required under subsection (a-1) of Section 14.1 of the State Finance Act. The several departments shall resume those contributions at the commencement of fiscal year 2005.

(c-1) Notwithstanding subsection (c) of this Section, for fiscal years 2010, 2012, 2013, ~~and~~ 2014, and 2015 only, contributions by the several departments are not required to be

made for General Revenue Funds payrolls processed by the Comptroller. Payrolls paid by the several departments from all other State funds must continue to be processed pursuant to subsection (c) of this Section.

(c-2) For State fiscal years 2010, 2012, 2013, ~~and 2014~~, and 2015 only, on or as soon as possible after the 15th day of each month, the Board shall submit vouchers for payment of State contributions to the System, in a total monthly amount of one-twelfth of the fiscal year General Revenue Fund contribution as certified by the System pursuant to Section 14-135.08 of the Illinois Pension Code.

(d) If an employee is paid from trust funds or federal funds, the department or other employer shall pay employer contributions from those funds to the System at the certified rate, unless the terms of the trust or the federal-State agreement preclude the use of the funds for that purpose, in which case the required employer contributions shall be paid by the State. From the effective date of this amendatory Act of the 93rd General Assembly through the payment of the final payroll from fiscal year 2004 appropriations, the department or other employer shall not pay contributions for the remainder of fiscal year 2004 but shall instead make payments as required under subsection (a-1) of Section 14.1 of the State Finance Act. The department or other employer shall resume payment of contributions at the commencement of fiscal year 2005.

(e) For State fiscal years 2015 through 2044, the minimum

contribution to the System to be made by the State for each fiscal year shall be an amount determined by the System to be equal to the sum of (1) the State's portion of the projected normal cost for that fiscal year, plus (2) an amount sufficient to bring the total assets of the System up to 100% of the total actuarial liabilities of the System by the end of State fiscal year 2044. In making these determinations, the required State contribution shall be calculated each year as a level percentage of payroll over the years remaining to and including fiscal year 2044 and shall be determined under the projected unit cost method for fiscal year 2015 and under the entry age normal actuarial cost method for fiscal years 2016 through 2044.

For State fiscal years 2012 through 2014, the minimum contribution to the System to be made by the State for each fiscal year shall be an amount determined by the System to be sufficient to bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of State fiscal year 2045. In making these determinations, the required State contribution shall be calculated each year as a level percentage of payroll over the years remaining to and including fiscal year 2045 and shall be determined under the projected unit credit actuarial cost method.

For State fiscal years 1996 through 2005, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments

so that by State fiscal year 2011, the State is contributing at the rate required under this Section; except that (i) for State fiscal year 1998, for all purposes of this Code and any other law of this State, the certified percentage of the applicable employee payroll shall be 5.052% for employees earning eligible creditable service under Section 14-110 and 6.500% for all other employees, notwithstanding any contrary certification made under Section 14-135.08 before the effective date of this amendatory Act of 1997, and (ii) in the following specified State fiscal years, the State contribution to the System shall not be less than the following indicated percentages of the applicable employee payroll, even if the indicated percentage will produce a State contribution in excess of the amount otherwise required under this subsection and subsection (a): 9.8% in FY 1999; 10.0% in FY 2000; 10.2% in FY 2001; 10.4% in FY 2002; 10.6% in FY 2003; and 10.8% in FY 2004.

Notwithstanding any other provision of this Article, the total required State contribution to the System for State fiscal year 2006 is \$203,783,900.

Notwithstanding any other provision of this Article, the total required State contribution to the System for State fiscal year 2007 is \$344,164,400.

For each of State fiscal years 2008 through 2009, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments from the required State contribution for State fiscal year

2007, so that by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

Notwithstanding any other provision of this Article, the total required State General Revenue Fund contribution for State fiscal year 2010 is \$723,703,100 and shall be made from the proceeds of bonds sold in fiscal year 2010 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the General Revenue Fund in fiscal year 2010, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

Notwithstanding any other provision of this Article, the total required State General Revenue Fund contribution for State fiscal year 2011 is the amount recertified by the System on or before April 1, 2011 pursuant to Section 14-135.08 and shall be made from the proceeds of bonds sold in fiscal year 2011 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the General Revenue Fund in fiscal year 2011, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

Beginning in State fiscal year 2045, the minimum State contribution for each fiscal year shall be the amount needed to maintain the total assets of the System at 100% of the total

actuarial liabilities of the System.

Amounts received by the System pursuant to Section 25 of the Budget Stabilization Act or Section 8.12 of the State Finance Act in any fiscal year do not reduce and do not constitute payment of any portion of the minimum State contribution required under this Article in that fiscal year. Such amounts shall not reduce, and shall not be included in the calculation of, the required State contributions under this Article in any future year until the System has reached a funding ratio of at least 100%. A reference in this Article to the "required State contribution" or any substantially similar term does not include or apply to any amounts payable to the System under Section 25 of the Budget Stabilization Act.

Notwithstanding any other provision of this Section, the required State contribution for State fiscal year 2005 and for fiscal year 2008 and each fiscal year thereafter through State fiscal year 2014, as calculated under this Section and certified under Section 14-135.08, shall not exceed an amount equal to (i) the amount of the required State contribution that would have been calculated under this Section for that fiscal year if the System had not received any payments under subsection (d) of Section 7.2 of the General Obligation Bond Act, minus (ii) the portion of the State's total debt service payments for that fiscal year on the bonds issued in fiscal year 2003 for the purposes of that Section 7.2, as determined and certified by the Comptroller, that is the same as the

System's portion of the total moneys distributed under subsection (d) of Section 7.2 of the General Obligation Bond Act. In determining this maximum for State fiscal years 2008 through 2010, however, the amount referred to in item (i) shall be increased, as a percentage of the applicable employee payroll, in equal increments calculated from the sum of the required State contribution for State fiscal year 2007 plus the applicable portion of the State's total debt service payments for fiscal year 2007 on the bonds issued in fiscal year 2003 for the purposes of Section 7.2 of the General Obligation Bond Act, so that, by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

(f) After the submission of all payments for eligible employees from personal services line items in fiscal year 2004 have been made, the Comptroller shall provide to the System a certification of the sum of all fiscal year 2004 expenditures for personal services that would have been covered by payments to the System under this Section if the provisions of this amendatory Act of the 93rd General Assembly had not been enacted. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under Section 14-135.08 for fiscal year 2004 in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System in fiscal year 2004 through payments under this Section and under Section 6z-61 of the State Finance

Act. If the amount due is more than the amount received, the difference shall be termed the "Fiscal Year 2004 Shortfall" for purposes of this Section, and the Fiscal Year 2004 Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Fiscal Year 2004 Overpayment" for purposes of this Section, and the Fiscal Year 2004 Overpayment shall be repaid by the System to the Pension Contribution Fund as soon as practicable after the certification.

(g) For purposes of determining the required State contribution to the System, the value of the System's assets shall be equal to the actuarial value of the System's assets, which shall be calculated as follows:

As of June 30, 2008, the actuarial value of the System's assets shall be equal to the market value of the assets as of that date. In determining the actuarial value of the System's assets for fiscal years after June 30, 2008, any actuarial gains or losses from investment return incurred in a fiscal year shall be recognized in equal annual amounts over the 5-year period following that fiscal year.

(h) For purposes of determining the required State contribution to the System for a particular year, the actuarial value of assets shall be assumed to earn a rate of return equal to the System's actuarially assumed rate of return.

(i) After the submission of all payments for eligible

employees from personal services line items paid from the General Revenue Fund in fiscal year 2010 have been made, the Comptroller shall provide to the System a certification of the sum of all fiscal year 2010 expenditures for personal services that would have been covered by payments to the System under this Section if the provisions of this amendatory Act of the 96th General Assembly had not been enacted. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under Section 14-135.08 for fiscal year 2010 in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System in fiscal year 2010 through payments under this Section. If the amount due is more than the amount received, the difference shall be termed the "Fiscal Year 2010 Shortfall" for purposes of this Section, and the Fiscal Year 2010 Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Fiscal Year 2010 Overpayment" for purposes of this Section, and the Fiscal Year 2010 Overpayment shall be repaid by the System to the General Revenue Fund as soon as practicable after the certification.

(j) After the submission of all payments for eligible employees from personal services line items paid from the General Revenue Fund in fiscal year 2011 have been made, the Comptroller shall provide to the System a certification of the

sum of all fiscal year 2011 expenditures for personal services that would have been covered by payments to the System under this Section if the provisions of this amendatory Act of the 96th General Assembly had not been enacted. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under Section 14-135.08 for fiscal year 2011 in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System in fiscal year 2011 through payments under this Section. If the amount due is more than the amount received, the difference shall be termed the "Fiscal Year 2011 Shortfall" for purposes of this Section, and the Fiscal Year 2011 Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Fiscal Year 2011 Overpayment" for purposes of this Section, and the Fiscal Year 2011 Overpayment shall be repaid by the System to the General Revenue Fund as soon as practicable after the certification.

(k) For fiscal years 2012 through 2015 ~~2014~~ only, after the submission of all payments for eligible employees from personal services line items paid from the General Revenue Fund in the fiscal year have been made, the Comptroller shall provide to the System a certification of the sum of all expenditures in the fiscal year for personal services. Upon receipt of the certification, the System shall determine the amount due to the

System based on the full rate certified by the Board under Section 14-135.08 for the fiscal year in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System for the fiscal year. If the amount due is more than the amount received, the difference shall be termed the "Prior Fiscal Year Shortfall" for purposes of this Section, and the Prior Fiscal Year Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Prior Fiscal Year Overpayment" for purposes of this Section, and the Prior Fiscal Year Overpayment shall be repaid by the System to the General Revenue Fund as soon as practicable after the certification.

(Source: P.A. 97-72, eff. 7-1-11; 97-732, eff. 6-30-12; 98-24, eff. 6-19-13; 98-599, eff. 6-1-14.)

Section 25-15. The State Pension Funds Continuing Appropriation Act is amended by changing Section 1.2 as follows:

(40 ILCS 15/1.2)

Sec. 1.2. Appropriations for the State Employees' Retirement System.

(a) From each fund from which an amount is appropriated for personal services to a department or other employer under

Article 14 of the Illinois Pension Code, there is hereby appropriated to that department or other employer, on a continuing annual basis for each State fiscal year, an additional amount equal to the amount, if any, by which (1) an amount equal to the percentage of the personal services line item for that department or employer from that fund for that fiscal year that the Board of Trustees of the State Employees' Retirement System of Illinois has certified under Section 14-135.08 of the Illinois Pension Code to be necessary to meet the State's obligation under Section 14-131 of the Illinois Pension Code for that fiscal year, exceeds (2) the amounts otherwise appropriated to that department or employer from that fund for State contributions to the State Employees' Retirement System for that fiscal year. From the effective date of this amendatory Act of the 93rd General Assembly through the final payment from a department or employer's personal services line item for fiscal year 2004, payments to the State Employees' Retirement System that otherwise would have been made under this subsection (a) shall be governed by the provisions in subsection (a-1).

(a-1) If a Fiscal Year 2004 Shortfall is certified under subsection (f) of Section 14-131 of the Illinois Pension Code, there is hereby appropriated to the State Employees' Retirement System of Illinois on a continuing basis from the General Revenue Fund an additional aggregate amount equal to the Fiscal Year 2004 Shortfall.

(a-2) If a Fiscal Year 2010 Shortfall is certified under subsection (i) ~~(g)~~ of Section 14-131 of the Illinois Pension Code, there is hereby appropriated to the State Employees' Retirement System of Illinois on a continuing basis from the General Revenue Fund an additional aggregate amount equal to the Fiscal Year 2010 Shortfall.

(b) The continuing appropriations provided for by this Section shall first be available in State fiscal year 1996.

(c) Beginning in Fiscal Year 2005, any continuing appropriation under this Section arising out of an appropriation for personal services from the Road Fund to the Department of State Police or the Secretary of State shall be payable from the General Revenue Fund rather than the Road Fund.

(d) For State fiscal year 2010 only, a continuing appropriation is provided to the State Employees' Retirement System equal to the amount certified by the System on or before December 31, 2008, less the gross proceeds of the bonds sold in fiscal year 2010 under the authorization contained in subsection (a) of Section 7.2 of the General Obligation Bond Act.

(e) For State fiscal year 2011 only, the continuing appropriation under this Section provided to the State Employees' Retirement System is limited to an amount equal to the amount certified by the System on or before December 31, 2009, less any amounts received pursuant to subsection (a-3) of

Section 14.1 of the State Finance Act.

(f) For State fiscal year 2011 only, a continuing appropriation is provided to the State Employees' Retirement System equal to the amount certified by the System on or before April 1, 2011, less the gross proceeds of the bonds sold in fiscal year 2011 under the authorization contained in subsection (a) of Section 7.2 of the General Obligation Bond Act.

(Source: P.A. 96-43, eff. 7-15-09; 96-45, eff. 7-15-09; 96-958, eff. 7-1-10; 96-1000, eff. 7-2-10; 96-1497, eff. 1-14-11; 96-1511, eff. 1-27-11; 97-813, eff. 7-13-12.)

Section 25-20. The Uniform Disposition of Unclaimed Property Act is amended by changing Section 18 as follows:

(765 ILCS 1025/18) (from Ch. 141, par. 118)

Sec. 18. Deposit of funds received under the Act.

(a) The State Treasurer shall retain all funds received under this Act, including the proceeds from the sale of abandoned property under Section 17, in a trust fund. The State Treasurer may deposit any amount in the Trust Fund into the State Pensions Fund during the fiscal year at his or her discretion; however, he or she shall, on April 15 and October 15 of each year, deposit any amount in the trust fund exceeding \$2,500,000 into the State Pensions Fund. If on either April 15 or October 15, the State Treasurer determines that a balance of

\$2,500,000 is insufficient for the prompt payment of unclaimed property claims authorized under this Act, the Treasurer may retain more than \$2,500,000 in the Unclaimed Property Trust Fund in order to ensure the prompt payment of claims. Beginning in State fiscal year 2016 ~~2015~~, all amounts that are deposited into the State Pensions Fund from the Unclaimed Property Trust Fund shall be apportioned to the designated retirement systems as provided in subsection (c-6) of Section 8.12 of the State Finance Act to reduce their actuarial reserve deficiencies. He or she shall make prompt payment of claims he or she duly allows as provided for in this Act for the trust fund. Before making the deposit the State Treasurer shall record the name and last known address of each person appearing from the holders' reports to be entitled to the abandoned property. The record shall be available for public inspection during reasonable business hours.

(b) Before making any deposit to the credit of the State Pensions Fund, the State Treasurer may deduct: (1) any costs in connection with sale of abandoned property, (2) any costs of mailing and publication in connection with any abandoned property, and (3) any costs in connection with the maintenance of records or disposition of claims made pursuant to this Act. The State Treasurer shall semiannually file an itemized report of all such expenses with the Legislative Audit Commission.

(Source: P.A. 97-732, eff. 6-30-12; 98-19, eff. 6-10-13; 98-24, eff. 6-19-13; revised 9-24-13.)

ARTICLE 90. GENERAL PROVISIONS

Section 90-95. No acceleration or delay. Where this Act makes changes in a statute that is represented in this Act by text that is not yet or no longer in effect (for example, a Section represented by multiple versions), the use of that text does not accelerate or delay the taking effect of (i) the changes made by this Act or (ii) provisions derived from any other Public Act.

Section 90-97. Severability. The provisions of this Act are severable under Section 1.31 of the Statute on Statutes.

Section 90-99. Effective date. This Act takes effect upon becoming law.